

# Joint Audit and Governance Committee



## AGENDA ITEM

Report of Internal Audit Manager

Author: Victoria Dorman-Smith

Telephone: 01235 422430

E-mail: [victoria.dorman-smith@southandvale.gov.uk](mailto:victoria.dorman-smith@southandvale.gov.uk)

South cabinet member responsible: Councillor Pieter-Paul Barker

Tel: 01844 212438

E-mail: [pieter-paul.barker@southoxon.gov.uk](mailto:pieter-paul.barker@southoxon.gov.uk)

Vale cabinet member responsible: Councillor Andy Crawford

Telephone: 01235 772134

E-mail: [andy.crawford@whitehorsedc.gov.uk](mailto:andy.crawford@whitehorsedc.gov.uk)

To: Joint Audit and Governance Committee

DATE: 31 January 2023

## Internal audit management report quarter three 2022/23

Recommendation(s)

- (a) That members note the content of the report.

### Purpose of report

1. The purpose of this report is:
  - to report on management issues within internal audit.
  - to summarise the progress against the 2022/23 internal audit plan up to 19 January 2023: and
  - to summarise the priorities for quarter four 2022/23.
2. The contact officer for this report is Victoria Dorman-Smith, Internal Audit Manager for South Oxfordshire District Council (South) and Vale of White Horse District Council (Vale), telephone 07766 780835, email [victoria.dorman-smith@southandvale.gov.uk](mailto:victoria.dorman-smith@southandvale.gov.uk).

**Strategic objectives**

3. Delivery of an effective internal audit function will support the councils in meeting their strategic objectives.

**Background**

4. The Public Sector Internal Audit Standards (PSIAS) state that the head of internal audit should prepare a risk-based audit plan, which should outline the assignments to be carried out and the resource requirements to deliver the plan, for audit committee approval. The Joint Audit and Governance Committee approved the 2022/23 annual internal audit plan on 29 March 2022.
5. The PSIAS also states that the head of internal audit must periodically report on performance relative to the plan.

**Progress against the 2022/23 internal audit plan**

6. Progress against the approved internal audit plan for 2022/23 has been calculated for the year to date and is summarised in **appendix 1** attached. The status of planned, unplanned and follow up audit work is as follows:

Planned: Strategic, operational, and financial assurance and consultancy work known and approved by the joint audit and governance committee.

2022/23	Planned	Deferred	To commence	In progress	Draft Out	Completed
<b>Total</b>	<b>33</b>	<b>1</b>	<b>14</b>	<b>7</b>	<b>2</b>	<b>9</b>
Joint	33	1	14	7	2	9
South	0	0	0	0	0	0
Vale	0	0	0	0	0	0

Unplanned: Unplanned project work based on agreed terms of reference with the internal audit manager (i.e., implementation of new systems) and responsive work issued and agreed by the section 151 officer, members, or senior management team (i.e., investigations).

Unplanned	Requested	To commence	In progress	Completed
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>
Joint	0	0	0	1
South	0	0	0	0
Vale	0	0	0	0

Follow up: Work undertaken to ensure that agreed recommendations have been implemented. The number of follow-up audits is a rolling number, all internal audit reports are followed up after six months unless the area is subject to an annual review.

Follow up	Requested	To commence	In progress	Completed
<b>Total</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>2</b>
Joint	0	6	0	2
South	0	0	0	0
Vale	0	0	0	0

7. The priorities for quarter four are to:
- Finalise audit work commenced in quarters one to three:
  - Commence Q4 planned audit work in line with the 2022/23 audit plan.
  - Complete annual internal audit report for 2022/23.
  - Prepare annual internal audit plan for 2023/24.

**Climate and ecological impact implications**

8. There are no direct climate or ecological implications arising from this report.

**Financial implications**

9. There are no financial implications attached to this report.

**Legal implications**

10. None.

**Risk implications**

11. Identification of risk is an integral part of all audits.

VICTORIA DORMAN-SMITH  
INTERNAL AUDIT MANAGER