

AUDIT AND GOVERNANCE COMMITTEE – 29 November 2023
REVIEW OF THE EFFECTIVENESS OF INTERNAL AUDIT

Report of the Director of Law & Governance and Monitoring Officer

RECOMMENDATION

1. **To note the results of the review of the effectiveness of Internal Audit.**

Background

2. The Monitoring Officer has undertaken a survey of senior officers about the effectiveness of Internal Audit at the Council. This report summarises the responses to the survey.
3. An annual review of the effectiveness of Internal Audit is no longer a requirement of Public Sector Internal Audit Standards but it is still regarded as good practice.
4. Every five years an external assessment is undertaken of Internal Audit and this has just been undertaken by Cipfa. The survey provided a useful source of information for their assessment, the results of which will be reported to the Audit and Governance Committee in January 2024.

Annual Survey

5. Questionnaires were sent to senior Council managers including members of the Strategic Leadership Team, Council Management Team and other senior officers who have regular contact with Internal Audit. This resulted in 20 responses.
6. A full breakdown of the results is attached at Annex A to this report. The first part of the survey asked a series of questions to which respondents were invited to provide a rating in answer (from strongly agree through neutral to strongly disagree).
7. Overall, the results are very favourable. Three core questions demonstrated a strong level of satisfaction about the nature and effectiveness of the service:

65% of respondents agreed or strongly agreed that the service was proactive in giving adequate information about its role and purpose.

8. The survey asked respondents to rate the overall level of service – with 90% of respondents considering the service to promote good governance and organisational improvement and 95% strongly agreeing or agreeing.
9. The survey also asked two open-ended questions seeking views on ‘high value activity’ and ‘instances of concern’.
10. There were no issues as regards the integrity, or capability, of any of the officers of Internal Audit and the comments continue to reflect that the service is well-regarded.
11. It is encouraging that respondents considered themselves to be aware of the proactive information from Internal Audit and respondents had confidence in the service’s independence.

Corporate policies and priorities

12. The role of Internal Audit underpins good corporate governance in the Council.

Financial implications

13. There are no direct financial implications arising from the report.

Legal implications

14. There are no direct legal implications arising from the report.

Anita Bradley

Director of Law & Governance and Monitoring Officer

Annex A: Results of the survey

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