

**AUDIT & GOVERNANCE COMMITTEE – 5 January 2022**  
**REPORT OF THE AUDIT WORKING GROUP – 15 December 2021**

**Report by Director of Finance**

**RECOMMENDATION**

1. **The Committee is RECOMMENDED to note the report.**

**Executive Summary**

2. The Audit Working Group (AWG) met on 15 December 2021. The group received the quarterly update from Internal Audit. Officers attended to provide a briefing on one of the risks from the Leadership Risk Register in relation to Capital Infrastructure Programme Delivery.

**Introduction**

Attendance:

Full Meeting: Chairman Dr Geoff Jones Councillors: Roz Smith, Brad Baines, Donna Ford, Judy Roberts.

Sarah Cox, Chief Internal Auditor, Lorna Baxter, Director of Finance, Lucy Tyrrell, Committee Officer, Cameron Maclean, Committee Officer, Tessa Clayton, Audit Manager, Anita Bradley, Director of Law & Governance, Ian Dyson, Assistant Director of Finance.

Part Meeting:

Bill Cotton, Corporate Director, Owen Jenkins, Director of Growth and Economy.

**Matters to Report:**

**AWG 21.37 Internal Audit Update**

3. The group received an update from the Chief Internal Auditor on progress against the Internal Audit Plan. A full update on plan progress is due to be made to the January Audit & Governance committee.
4. The group considered the executive summaries from the reports finalised since the last update to the A&G committee. It was noted that no further red reports have been issued and the AWG are currently not monitoring any outstanding red reports, as they are satisfied that previous ones have all been reported as effectively implemented.
5. The group noted the continued positive improvement with the implementation of management actions, and also previous actions which had not been

responded to. Where actions remain outstanding from previous financial years these will continue to be followed up by Internal Audit with each Directorate.

6. The group also received and considered an update on some of the current counter fraud cases under investigation.

### **AWG 21.38 HF1 Didcot Infrastructure and A40 HIF2 Smart Corridor Updates**

7. Following review of the Leadership Risk Register at the October 2021 Audit Working Group, the group requested further information regarding the risk in relation to Capital Infrastructure Programme Delivery. Officers attended the December 2021 meeting to provide the group with an update on the current status of each of the two Housing Infrastructure Funded schemes which the Council is currently in contract with Homes England to deliver.
8. The group were briefed on the latest financial summary position and key milestone dates for delivery. The key strategic risks and resulting mitigations were reviewed and discussed.
9. The group acknowledged the briefing and the significance of the risk and the further work that is being undertaken to mitigate that risk but noted that on-going assurance on the funding and deliverability of both HIF 1 and HIF 2 within the set timetables is required.

**LORNA BAXTER,**  
Director of Finance

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Date of next AWG meeting Wednesday 9 February 2022 at 14:00

Agenda items for AWG February 2022 meeting:

- Risk Management Update, including leadership risk register – Louise Tustian
- AWG terms of reference