

## **AUDIT & GOVERNANCE COMMITTEE – 2 June 2021**

### **REPORT OF THE AUDIT WORKING GROUP – 28 April 2021**

**Report by Director of Finance**

#### **RECOMMENDATION**

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

#### **Executive Summary**

2. The Audit Working Group met on 28 April 2021. The group received the quarterly internal audit progress report, including counter fraud update

#### **Introduction**

Attendance:

Full Meeting: Chairman Dr Geoff Jones Councillors: Nick Carter, Roz Smith, Deborah McIlveen, Glynis Phillips and Charles Mathew.

Anita Bradley, Director of Law and Governance, Ian Dyson, Assistant Director of Finance; Sarah Cox, Chief Internal Auditor, Lucy Tyrrell, Committee Officer, Katherine Kitashima, Audit Manager, Tessa Clayton, Audit Manager.

Part Meeting:

Steve Jordan Corporate Director for Commercial Development, Assets and Investment, Karen Fuller – Deputy Director of Adult Social Care.

#### **Matters to Report:**

##### **AWG 21.10 Internal Audit Update**

3. The group received an update from the Chief Internal Auditor on progress against the Internal Audit Plan, including amendments made since the last update to the January 2021 A&G meeting. A full update on plan progress is due to be made to the June A&G committee, when the annual report will be presented.
4. The group noted the ongoing follow up of Red reports and have a scheduled update from officers at the June 2021 AWG meeting to report back on progress of implementation of agreed actions from the audit of Direct Payments 2019/20.
5. The group noted the positive improvement with the implementation of management actions, and previous actions which had not been responded to. The group highlighted actions which remain outstanding from previous financial years. These will be followed up by Internal Audit with each Directorate.

6. The group considered the executive summaries from the reports finalised since the last update to the A&G committee in January and noted that the remainder of executive summaries for the 2020/21 plan will be presented to the June 2021 committee once they are finalised.
7. The group were provided with an update on current counter fraud investigations that are in progress, including cases that have been referred to the police. Upon conclusion of these investigations they will be reported back to the AWG and A&G committee, confirming findings, outcomes/sanctions and where there has been action required to improve the control environment.
8. The group noted the current developments with establishing a more collaborative approach with Thames Valley Police (TVP) on investigations and that the team were currently working with TVP to produce a memorandum of understanding to cover the proposed new working arrangements. This new approach is supported by having dedicated Counter Fraud Officers within the team.

#### **AWG 21.11**

9. Following previous agenda items to consider the internal audit of SEND 20/21 the group had requested sight of the DfE's 6 Month Progress Review Letter. This was circulated and considered. The group noted the positive outcome of the review and the good response to implementation of the action plan resulting from the internal audit. Therefore, the group had no further queries, noting that further assurance will be received later during 2021/22 when a follow up internal audit of SEND is planned.

**LORNA BAXTER,**  
Director of Finance

Contact Officer: Sarah Cox, Chief Internal Auditor  
April 2021.

[sarah.cox@oxfordshire.gov.uk](mailto:sarah.cox@oxfordshire.gov.uk)

Date of next AWG meeting Wednesday 23 June 2021 at 14:00

Agenda items for AWG June meeting:

- Risk Management Update – including Leadership Risk Register
- Directorate Risk Management Update – CODR
- Direct Payments
- Statement of Assurance – Fire and Rescue
- AWG Terms of Reference