

## **AUDIT & GOVERNANCE COMMITTEE – 16 September 2020**

### **REPORT OF THE AUDIT WORKING GROUP – 9 September 2020**

#### **Report by Director of Finance**

#### **RECOMMENDATION**

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

#### **Executive Summary**

2. The Audit Working Group met on 9 September 2020. The group received the quarterly internal audit progress report. Officers attended to provide updates on the implementation of the agreed action plans from previous audits of S106 and also Security Bonds. The group considered the recently finalised internal audit report of SEND (Special Educational Needs and / or Disabilities).

#### **Introduction**

##### **Attendance:**

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

Ian Dyson, Assistant Director of Finance; Sarah Cox, Chief Internal Auditor, Lucy Tyrrell, Committee Officer, Katherine Kitashima, Audit Manager.

##### **Part Meeting:**

Steve Jorden, Corporate Director Commercial Development, Assets and Investment, Susan Halliwell, Director for Planning and Place, Gwen Harris, Development Monitoring Team Leader, Eric Owens, Assistant Director Growth and Place, Kevin Gordon – Director for Children’s Services, Hayley Good – Deputy Director of Education

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

##### **AWG 20.10 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 September A&G committee.
4. It was noted that recruitment of the Senior Auditor and Assistant Auditor posts were now in progress.
5. The group noted the ongoing follow up of Red reports and have scheduled updates from officers at future AWG meetings to report back on progress of implementation of agreed actions.

6. The group expressed their concerns regarding the implementation progress of agreed management actions, in particular outstanding priority 1 actions and also actions still open from previous financial years, which continue to have implementation dates moved. The group noted that these are being regularly reported to CEDR and Directorates, with the next escalation due end of September / October. This will be reviewed again by the Audit Working Group at the December meeting.

#### **AWG 20.11 S106 update**

7. The original audit was undertaken in 2017/18 and a follow up review finalised in April 2019, which concluded there had been insufficient progress in addressing the weaknesses identified. Officers attended to provide an update on implementation progress. The group were pleased to note that all actions have now been implemented with the exception of the implementation of the software system which will be complete by the end of the calendar year.

#### **AWG 20.12 Security Bonds update**

8. The group received a further update on the progress in addressing the weaknesses identified during the audit completed in 2017/18 and the probity and reconciliation work completed during 2019/20. The group noted that the majority of actions are now complete. Implementation of the remaining actions will be monitored by Internal Audit and reported back to the group via the routine quarterly updates.

#### **AWG 20.13 Internal Audit of SEND**

9. The 2020/21 audit of SEND has recently been finalised (August 2020), with an overall grading of Red. Key areas of weakness were commissioning and procurement and with operational processes. The group considered the full audit report. Officers attended to provide an update regarding the agreed action plan, including immediate action already taken and the priority for addressing the key areas of weakness.
10. The AWG have asked that officers return to the February 2021 AWG meeting, to report progress on the implementation of the agreed actions.

**LORNA BAXTER,**  
Director of Finance

Contact Officer: Sarah Cox, Chief Internal Auditor  
September 2020.  
07393 001246      [sarah.cox@oxfordshire.gov.uk](mailto:sarah.cox@oxfordshire.gov.uk)

Date of next AWG meeting Wednesday 21 October 2020 at 14:00

Agenda items for AWG October meeting:

- Risk Management Update, including leadership risk register
- Directorate Risk Register / Risk Management Arrangements - Adults
- Mental Health Update
- Oxford City Agreement Update

Children's Controcc Upd