

**Audit & Governance Committee
Wednesday, 20 May 2026**

ADDENDA

14. Audit Working Group Update (Pages 3 - 6)

The Audit and Governance Committee is RECOMMENDED to note the report.

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AUDIT & GOVERNANCE COMMITTEE

20 May 2026

Report of the Audit Working Group 25 March 2026

Report by Executive Director of Resources & S151 Officer

RECOMMENDATION

1. The Committee is RECOMMENDED to note the report.

Executive Summary

2. The Audit Working Group (AWG) met on 25 March 2026. The group received an update on the implementation of management actions arising from the audit of Safeguarding Transport and the audit of School Attendance, which were both undertaken on 2025/26. The group also received a follow up update from the audit of Strategic Contract Management, undertaken in 2024/25.

Introduction

3. Attendance:
Full Meeting: Councillors: Roz Smith (Chair), Ron Batstone, Gavin McLauchlan, Leigh Rawlins, John Shiri.

Officers: Full meeting: Sarah Cox, Chief Internal Auditor, Jack Nicholson, Committee Officer, Georgina Queripel, Audit Manager, Ian Dyson, Director of Financial and Commercial Services. Dave Burn, Chief Governance Officer

Officers: Part meeting: Vic Kurzeja, Director of Property & Assets, Alex O'Hanlon, Head of Fleet and Transport, Jennifer Smith, SEN Transport Officer, Jaswinder Didiyally, Assistant Director Schools and Settings Sufficiency, Annette Perrington, Deputy Director Education and Inclusion, Dawn Softley, Interim Education Inclusion Manager, Ryan Jarvis, Interim Policy Lead, Richard Scarlett, Head of Commercial and Procurement, Matthew Guilliard Watts, Strategic Contract Manager for Practice, Kirsty Bridewell, Contract & Supplier Management Lead.

Matters to Report:

Internal Audit of Safeguarding Transport 2025/26

4. An Internal Audit of Safeguarding Transport was completed during 2025/26, resulting in an overall red conclusion. The Audit & Governance Committee requested an update on implementation of the agreed management actions be reviewed by the Audit Working Group. The audit found weaknesses across all the risk areas reviewed; Governance and Oversight, Contract Management and Quality Assurance Processes, Commonising and Allocations, Safety and Training and Management Information, however recognised that there had been a recent change of leadership who had already identified several issues and weaknesses found within the audit.
5. At the March 2026 Audit Working Group meeting, the Head of Fleet and Transport, provided an update on the weaknesses identified, issues and challenges and explained the work that has been undertaken through the service and redesign process and delivery of the Supported Travel Improvement Programme to address these. Each of the management actions agreed as part of the internal audit report have been fully aligned with the Improvement Programme that was already in progress, ensuring every required action is supported by a strengthened governance structure to ensure compliance, assurance and a long term cultural and operational improvement.
6. The Audit Working Group were updated on the progress with implementation of the agreed actions and was informed that the remaining actions to complete the project are scheduled for completion by December 2026, which will fully address the findings of the internal audit.
7. The Audit Working Group acknowledged the significant progress made to date, and ongoing through delivery of the Service Redesign and Supported Travel Improvement Programme and confirmed that the issues highlighted in the audit report are being addressed. The group requested further feedback on the delivery of planned improvements. It was agreed that the Head of Fleet and Transport will attend the October 2026 meeting to provide an update on improvement deliverables, target dates, and progress against implementation.

Internal Audit of School Attendance 2025/26

8. An Internal Audit of School Attendance was undertaken during 2025/26. The overall conclusion was graded red. The Audit & Governance Committee requested an update on implementation of the agreed management actions be reviewed by the Audit Working Group. The audit highlighted areas of weaknesses across all risk areas reviewed, Policies and Procedures, Case Management and Recording, Legal and Regulatory Compliance, and Management Oversight & Performance Monitoring.

9. Officers attending the March 2026 Audit Working Group provided background and context on the capacity and operational pressures that had been faced by the service and the steps being taken to manage them. Officers reported that the audit has catalysed a coordinated programme of improvement across teams, strengthening governance, data quality, reporting, and operational processes and that collaboration with Legal Services, Data & Performance, ICT, schools and wider education teams continues to support rapid progress in the implementation of the agreed action plan.
10. Fourteen of the 26 management actions have been reported as fully implemented. Twelve actions remain outstanding but are in progress and on track for completion by Summer 2026.
11. The Audit Working Group was satisfied with the progress being made, including the prompt implementation of actions to date, and agreed that officers would attend a future meeting of the AWG (October 2026) to report on full implementation of the action plan, including the provision of summary service level data to provide assurance that the improvements have been embedded.

Internal Audit of Strategic Contract Management 2024/25

12. An Internal Audit of Strategic Contract Management was completed during 2024/25, resulting in an overall Amber conclusion. The audit found that the objectives of the Contract Management Framework, including the Provision Cycle Handbook, had not been fully achieved. There were inconsistencies in the approach to strategic contract management across the Council, and contract management plans were missing for some platinum-rated contracts. Additionally, improvements were needed in management information and reporting, while spend analysis was hindered by inaccurate data records.
13. The AWG was provided with an update on these issues, which were being addressed through the Commercial Transformation Programme at the March 2025 meeting, attended by the Director of Financial and Commercial, with a further update at the December 2025 from the Head of Service for Commercial & Procurement (who had been appointed in Summer 2025). The AWG acknowledged the significant progress made through the Commercial Transformation Programme and confirmed that the issues highlighted in the audit report were being addressed. The group requested further feedback on the delivery of planned improvements.
14. At the March 2026 AWG meeting the Head of Service for Commercial & Procurement attended and provided an update on how the Council is progressing delivery of a new Contract and Supplier Management Framework. The group were updated on how the original issues and actions agreed within the internal audit report are addressed through the new framework and that all actions will be implemented by the end of 2026 (calendar year).

15. The Audit Working Group was satisfied with the progress made and agreed that monitoring of the remaining actions should continue through the routine internal audit action tracking process.

Financial Implications

16. There are no direct financial implications arising from this report.

Comments checked by: Ian Dyson, Director of Financial and Commercial Services. ian.dyson@oxfordshire.gov.uk

Legal Implications

17. There are no direct legal implications arising from this report.

Comments checked by: Jay Akbar, Head of Legal and Governance, jay.akbar@oxfordshire.gov.uk

Lorna Baxter
Executive Director of Resources & S151 Officer

Annex: None
Background papers: None

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March 2026