

AUDIT and GOVERNANCE COMMITTEE
15 JANUARY 2025

INTERNAL AUDIT 2024/25 PROGRESS REPORT

Report by the Executive Director of Resources and Section 151 Officer

RECOMMENDATION

1. The Committee is RECOMMENDED to

Note the progress with the 2024/25 Internal Audit Plan and the outcome of the completed audits.

Executive Summary

2. This report provides an update on the Internal Audit Service, including resources, completed and planned audits.
3. The report includes the Executive Summaries from the individual Internal Audit reports finalised since the last report to the September 2024 Committee. Since the last update, there have been no red reports issued.

Progress Report:

Resources:

4. A full update on resources was made to the Audit and Governance Committee in May 2024 as part of the Internal Audit Strategy and Plan for 2023/24, and a further update made to the September 2024 meeting. Since then our Principal Auditor has returned from maternity leave in October 2024 and from January 2025 will be acting up to an Audit Manager role for a period of 6 months, this is to support the other Audit Manager with current capacity issues and offers an excellent development opportunity for the Principal Auditor. One member of the team is currently on long term sickness absence, we are currently assessing the impact of this on delivery of the remainder of the plan and we are reallocating/prioritising work within the team

2024/25 Internal Audit Plan:

5. The 2024/25 Internal Audit Plan, which was agreed at the May 2024 Audit & Governance Committee, is attached as Appendix 1 to this report. This shows current progress with each audit and any amendments made

to the plan. The plan and plan progress is reviewed regularly with senior management. For 2024/25 there have been eight amendments to the plan (four additions and four audits deferred until the 2025/26 plan). These are included in appendix 1.

6. There have been 9 audits concluded since the last update, summaries of findings and current status of management actions are detailed in Appendix 2. The completed audits are as follows:

Final Reports 2024/25:

Directorate	Audit	Opinion
Resources	Social Value Policy	Amber
Children's	Multiply Controls Assurance	N/A
Procurement	Strategic Contract Management	Amber
IT	OCC EYES/LIFT IT Application	Amber
IT	Cyber Security	Green
IT	Identity and Access Management	Amber
Children's	Direct Payments	Amber
Environment & Highways	Highways Contract	Green
Environment & Highways	Income Collection & Parking Account	Amber

PERFORMANCE

6. The following performance indicators are monitored on a monthly basis.

Performance Measure	Target	% Performance Achieved for 24/25 audits (as at 04/12/24)	Comments
Elapsed time between start of the audit (opening meeting) and Exit Meeting.	Target date agreed for each assignment by the Audit manager, stated on Terms of Reference, but should be no	75%	Previously reported year-end figures: 2023/24 67% 2022/23 71% 2021/22 59%

	more than 3 X the total audit assignment days (excepting annual leave etc)		
Elapsed Time for completion of audit work (exit meeting) to issue of draft report.	15 days	82%	Previously reported year- end figures: 2023/24 96% 2022/23 89% 2021/22 86%
Elapsed Time between receipt of management responses to draft report and issue of final report.	10 days	100%	Previously reported year- end figures: 2023/24 100% 2022/23 92% 2021/22 66%

The other performance indicators are:

- % of 2024/25 planned audit activity completed by 30 April 2025 - reported at year end.
- % of management actions implemented (as at 04/12/2024) – 73% of actions have been implemented. Of the remaining 27% there are 3.7% of actions that are overdue, 18.5% partially implemented and 4.8% of actions not yet due.

(At September 2024 A&G Committee the figures reported were 72.3% implemented, 11.6% overdue, 7.1% partially implemented and 9% not yet due)

- Extended Management Team satisfaction with internal audit work - reported at year end.

Appendix 3

The table in Appendix 3 lists all audits with outstanding open actions, it does not include audits where full implementation has been reported. It shows the split between Priority 1 and Priority 2 actions implemented.

As at 04/12/24, there were 25 actions that are not yet due for implementation (this includes actions where target dates have been moved by the officers responsible), 20 actions not implemented and overdue and 96 actions where partial implementation is reported.

Counter-Fraud

7. The next counter fraud update to Audit & Governance Committee is scheduled for March 2025.

Financial Implications

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

Comments checked by: Lorna Baxter, Executive Director of Resources, lorna.baxter@oxfordshire.gov.uk

Legal Implications

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

Comments checked by: Paul Grant, Head of Legal and Deputy Monitoring Officer, paul.grant@oxfordshire.gov.uk

Staff Implications

10. There are no direct staff implications arising from this report.

Equality & Inclusion Implications

11. There are no direct equality and inclusion implications arising from this report.

Sustainability Implications

12. There are no direct sustainability implications arising from this report.

Risk Management

13. There are no direct risk management implications arising from this report.

Lorna Baxter, Executive Director of Resources and S151 Officer

Annex: Appendix 1: 2024/25 Internal Audit Plan progress report

Appendix 2: Executive Summaries of finalised audits since last report.

Appendix 3: Summary of open management actions.

Background papers: Nil

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January 2025

