

External Quality Assessment of Conformance to the Public Sector Internal Audit Standards

Oxfordshire County Council's Internal Audit
Service

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1. Introduction

- 1.1 Internal audit within the public sector in the United Kingdom is governed by the Public Sector Internal Audit Standards (PSIAS), which have been in place since 1st April 2013 (revised 2016 and 2017). All public sector internal audit services are required to measure how well they are conforming to the standards. This can be achieved through undertaking periodic self-assessments, external quality assessments (EQA), or a combination of both methods. However, the standards state that an external reviewer must undertake a full assessment or validate the Internal Audit Service's own self-assessment at least once in a five-year period.

2. Background

- 2.1 The Internal Audit Service provides the internal audit services to Oxfordshire County Council and around 200 days to Cherwell District Council. The Chief Audit Executive is the Council's Chief Internal Auditor (CIA). Below the CIA post is an Audit Manager, two Principal Auditors, two Senior Auditor posts (both of which were vacant at the time of the EQA), an Auditor and an Assistant Auditor. The Services structure chart shows the CIA post as being 0.7 of a full time equivalent (FTE), the Audit Manager post as being 0.8 of an FTE, and one of the Principal Auditor posts as being 0.6 of an FTE. The rest of the posts all appear to be FTEs. Given the fact that Internal audit is providing services to other local authorities, this appears to be quite a lean structure. However, since we undertook the field work for this EQA, the CIA has advised us that they have secured the services of a temporary Senior Auditor until at least the end of the financial year and have commenced the recruitment processes for the two vacant Senior Auditor posts. We have also been advised that a recruitment process for an audit apprentice will commence early in 2024. The CIA is however aware that there is a dire shortage of experienced and/or qualified internal auditors across the country and as such they may not be successful in filling the vacant posts. With this in mind it would be prudent to develop a mid/long term resourcing strategy for the Service and we have included this as an advisory action in section 8 of the report.

In addition to the in-house team, the Service uses some external partners and has contracts in place with a specialist IT Auditor for the provision of one hundred days of IT audit per annum, and a separate contract with a major accountancy firm for the delivery of specific audit reviews and, when needed, additional general audit resources for the Service to use and manage.

- 2.2 The CIA is an experienced internal audit professional who is a Chartered Internal Auditor. The Audit Manager is also an experienced internal audit professional and is also a Chartered Internal Auditor. The two Principal Auditors are both experienced and are also Chartered Internal Auditors. The Auditor and Assistant Auditor are both undertaking training for a relevant internal audit qualification.
- 2.3 From an operational perspective, the Internal Audit Service is part Oxfordshire County Council's Resources Directorate, with the CIA being line managed by the Assistant Director of Finance with direct reporting lines to the Council's Executive Director of Resources (the Section 151 Officer) and to the Chair of the Audit and Governance Committee. The CIA meets regularly with the Executive Director of Resources and the Council's Director of Law and Governance (the Monitoring Officer) and has direct access to the Council's Chief Executive.
- 2.4 For Cherwell District Council, the CIA reports directly to the Assistant Director of Finance (the Council's Section 151 Officer) and meets regularly with him. The CIA also meets with the Council's Chief Executive Officer, the Monitoring Officer, and the

Chair of the Accounts, Audit and Risk Committee. However, we understand from the CIA that since we completed the field work stage of the EQA, the Service has now given notice to Cherwell District Council that they intend to end the arrangement with them at the end of the 2023/24 year.

- 2.5 The Internal Audit Service has been operating under PSIAS since its launch in 2013, and this is the second external quality assessment (EQA) that they have commissioned, the previous one being in 2018 and was also undertaken by CIPFA.
- 2.6 Internal Audit has an audit manual that provides the auditors with a comprehensive guide to all aspects of performing an internal audit or consultancy assignment and is cross referenced to the PSIAS and the LGAN. The Service uses standard templates for all terms of reference, engagement working papers, testing schedules, and audit reports, with completed documents retained in the Service's dedicated network drive. Supervision of the engagements takes place at every stage of the process and is recorded on the appropriate documentation.
- 2.7 There is a quality assurance process in place that includes internal and external quality assessments of the Service, reviews of live engagements, a post-audit client feedback survey, and final clearance of all completed reports by either the CIA or the Audit Manager, all of which feed into the Internal Audit Service's Quality Assurance and Improvement Programme (QAIP).

3. Validation Process

- 3.1 This validation of the Service's self-assessment comprised a combination of a review of the evidence provided by Internal Audit; a review of a sample of completed internal audits; a survey that was sent to and completed by a range of stakeholders; and interviews with key stakeholders, using MS Teams. The interviews focussed on determining the strengths and weaknesses of Internal Audit and assessed the Service against the four broad themes of Purpose and Positioning; Structure and Resources; Audit Execution; and Impact.
- 3.2 The Internal Audit Service provided a comprehensive range of documents that they used as evidence to support their self-assessment, and these were available for examination prior to and during this validation review. These documents included the:
 - self-assessment against the standards;
 - quality assurance and improvement plan (QAIP);
 - evidence file to support the self-assessment;
 - the audit charter;
 - the annual report and opinions
 - the audit plan and strategy;
 - audit procedures manual;
 - a range of documents and records relating to the team members;
 - progress and other reports to the Governance Committee.

All the above documents were examined during this EQA.

- 3.3 The main phase of the validation process was carried out during the week commencing 9 October 2023, with further work undertaken during the following weeks. This phase of the EQA involved a review of a sample of audit files and interviews with a sample of key stakeholders from Oxfordshire County Council and from Cherwell District Council. Overall, the feedback from the interviewees was

positive with clients valuing the professional, knowledgeable, and objective way the Internal Audit Service delivered their services.

- 3.4 The assessor reviewed examples of completed audits from both organisations to confirm his understanding of the audit process used at the Council, and to determine how Internal Audit has applied the PSIAS and LGAN in practice.

4. Opinion

It is our opinion that the self-assessment for the Oxfordshire County Council's Internal Audit Service is accurate, and we therefore conclude that the Internal Audit Service FULLY CONFORMS to the requirements of the Public Sector Internal Audit Standards and the CIPFA Local Government Application Note.

- 4.1 The table below shows the Internal Audit Service's level of conformance to the individual standards assessed during this external quality assessment:

Standard / Area Assessed	Level of Conformance
Mission Statement	Fully Conforms
Core principles	Fully Conforms
Code of ethics	Fully Conforms
Attribute standard 1000 – Purpose, Authority and Responsibility	Fully Conforms
Attribute standard 1100 – Independence and Objectivity	Fully Conforms
Attribute standard 1200 – Proficiency and Due Professional Care	Fully Conforms
Attribute standard 1300 – Quality Assurance and Improvement Programmes	Fully Conforms
Performance standard 2000 – Managing the Internal Audit Activity	Fully Conforms
Performance standard 2100 – Nature of Work	Fully Conforms
Performance standard 2200 – Engagement Planning	Fully Conforms

Standard / Area Assessed	Level of Conformance
Performance standard 2300 – Performing the Engagement	Fully Conforms
Performance standard 2400 – Communicating Results	Fully Conforms
Performance standard 2500 – Monitoring Progress	Fully Conforms
Performance standard 2600 – Communicating the Acceptance of Risk	Fully Conforms

5. Areas of full conformance with the Public Sector Internal Audit Standards

5.1 Mission Statement and Definition of Internal Audit

The mission statement and definition of internal audit from the PSIAS are included in the audit charter.

5.2 Core Principles for the Professional Practice of Internal Auditing

The Core Principles, taken as a whole, articulate an Internal Audit function's effectiveness, and provide a basis for considering the organisation's level of conformance with the Attribute and Performance standards of the PSIAS.

The clear indication from this EQA is that the Core Principles are embedded in Internal Audit's procedures and working methodologies and Internal Audit are a competent, experienced, and professional Service that conforms to all ten elements of the Core Principles.

5.3 Code of Ethics

The purpose of the Institute of Internal Auditors' Code of Ethics is to promote an ethical culture in the profession of internal auditing, and is necessary and appropriate for the profession, founded as it is on the trust placed in its objective assurance about risk management, control, and governance. The Code of Ethics provides guidance to internal auditors and in essence, it sets out the rules of conduct that describe behavioural norms expected of internal auditors and are intended to guide their ethical conduct. The Code of Ethics applies to both individuals and the entities that provide internal auditing services.

The clear indication from this EQA is that the Internal Audit Service conforms to the Code of Ethics, and this is embedded in their procedures, and their audit methodologies. The code of ethics is part of their overarching culture and underpins the way the Service operates.

5.4 Attribute Standard 1000 – Purpose, Authority and Responsibility

The purpose, authority and responsibility of the Internal Audit activity must be formally defined in an internal audit charter, consistent with the Mission of Internal Audit and the mandatory elements of the International Professional Practices Framework (the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the Standards, and the Definition of Internal Auditing). The internal audit charter must

be reviewed regularly and presented to senior management and the audit panel for approval.

There are separate audit charters in place for each authority, and these are reviewed on an annual basis. We reviewed these documents and found them to be comprehensive and well written and contain all the elements that the PSIAS expects to be included in an audit charter. We are satisfied that the Internal Audit Service conforms to attribute standard 1000 and the LGAN.

5.5 Attribute Standard 1100 – Independence and Objectivity

Standard 1100 states that the Internal Audit activity must be independent, and internal auditors must be objective in performing their work.

The need for independence and objectivity is an integral part of any Internal Audit Service's culture. The CIA reports in her own name directly to the Senior Management Teams at each authority, and to the Audit and Governance Committee at Oxfordshire County Council and the Accounts, Audit and Risk Committee at Cherwell District Council. All employees declare any potential impairment to their independence or objectivity on recruitment to the Service and again on an annual basis.

We have reviewed the Internal Audit Service's procedures and their standard documentation; their quality assurance and improvement plan; and a small sample of completed audits. We have also reviewed their reporting lines and their positioning within both authorities. In addition to internal audit, the CIA has responsibilities for the County Council's counter fraud function and the provision of counter fraud services to Cherwell District Council as part of their internal audit contract with that Council. Whilst it is common for CIA's to be responsible for counter fraud alongside internal audit, the PSIAS does not regard it as being part of the mainstream internal audit function, and as such it should be subjected to periodic review by internal audit. It would therefore be prudent to include a review of the counter fraud function in future audit plans, and to maintain a sound level of independence and objectivity, to use the Internal Audit Service's external partner to do the review, rather than the in-house team. We have therefore included an advisory action in section 8 of this report to this extent.

Notwithstanding the above observation, we are satisfied that the Internal Audit Service conforms with attribute standard 1100 and the LGAN.

5.6 Attribute Standard 1200 – Proficiency and Due Professional Care

Attribute standard 1200 requires the Internal Audit Services' engagements are performed with proficiency and due professional care, having regard to the skills and qualifications of the staff, and how they apply their knowledge in practice.

As mentioned above, the CIA is an experienced internal audit professional who is a Chartered Internal Auditor. The Audit Manager is also an experienced internal audit professional and is also a Chartered Internal Auditor. The two Principal Auditors are both experienced and are also Chartered Internal Auditors, and one of which has also gained an IT audit qualification. The Auditor and Assistant Auditor are both undertaking training for a relevant internal audit qualification. The team members have sufficient knowledge of the operation of high-level IT controls, and they can incorporate these in their testing for the audits they undertake. The more detailed and complex ICT reviews are undertaken by an external specialist ICT auditor who has a rolling contract with internal audit.

The Standards require internal audit services to consider the use of data analytics when performing their audit reviews. The Service has produced a data analytics strategy and has started to develop this function jointly with the Council's counter fraud function. The primary tools currently used for data analytics are Excel and Business Objectives, although Power BI is now starting to be used within the Council. The team members also make use of the data analytics functionality built into some of the Council's core applications. The Service does not currently have a licence for any specialist data analytics software although they have done in the past (the IDEA data analytics software) and are considering purchasing a new licence for this product. As the functionality of IDEA, and indeed that of other applications such as ACL and Arbutus to name just two, have improved and expanded considerably during the past few years, it is our view that obtaining such a product would enhance the Service's data analytics functionality. We have therefore included this as an advisory action in section 8 of this report. Notwithstanding the above, we feel there are further opportunities to broaden the use of data analytics by making use of external sources of data for benchmarking purposes, such as the local authority data held in the CIPFA statistics and 'Nearest Neighbour Model' applications, which the Councils should already have access to, or the data held by the Local Government Association in their LG Inform application. These are useful sources of data for benchmarking that should not be overlooked, particularly when auditors are undertaking research and preparing the terms of reference for audits as benchmarking can highlight areas where there may be scope to add value to the Council's operations, or at least challenge the current thinking. We have included this as an advisory action for management to consider in section 8 of this report.

Standard 1200 expects internal auditors to maintain and enhance their knowledge and this is usually achieved through undertaking relevant training. When a team member has completed relevant training, it is recorded on a central record for the service. However, internal auditors also enhance their knowledge and understanding through other means, such as reading technical journals and undertaking research prior to commencing audits. This is an important and valid element of an internal auditor's learning and development, and although this is recognised as good practice, most of the team do not tend to formally record this on the learning and development records. The team members that are studying for professional qualifications do, however, record it in their training logs. We have therefore included an advisory action in section 8 of this report.

It is evident from this review that the Internal Audit Service's employees are experienced and well qualified and perform their duties with due professional care. We are therefore satisfied that the Internal Audit Service complies with attribute standard 1200 and the LGAN.

5.7 Attribute Standard 1300 – Quality Assurance and Improvement Programmes

This standard requires the Head of Audit to develop and maintain a quality assurance and improvement programme that covers all aspects of the Internal Audit activity.

The Internal Audit Service has developed an effective quality assurance process which feeds into their quality assurance and improvement programme that ensures engagements are performed to a high standard. Supervision of audit engagements is carried out at all stages of the audit and is recorded throughout the audit process. The Service uses post audit client satisfaction surveys for the audits they undertake, and in addition to the quinquennial EQA, carry out annual self-assessments of their conformance to the Standards and the LGAN. In addition, the County Council's Monitoring Officer carries out an annual survey of managers to assess the effectiveness of the Internal Audit Service. All these feed into the Service's quality

assurance and improvement plan (QAIP). Updates on completing the actions in the QAIP are made to the Governance Committee.

We have examined the supporting evidence provided by the Internal Audit Service during this EQA and, we are satisfied that they conform to attribute standard 1300 and the LGAN.

5.8 **Performance Standard 2000 – Managing the Internal Audit Activity**

The remit of this standard is wide and requires the Chief Audit Executive to manage the Internal Audit activity effectively to ensure it adds value to its clients. Value is added to a client and its stakeholders when Internal Audit considers their strategies, objectives, and risks; strives to offer ways to enhance their governance, risk management, and control processes; and objectively provides relevant assurance to them. To achieve this, the Chief Audit Executive must produce an audit plan and communicate this and the Service's resource requirements, including the impact of resource limitations, to senior management and the Governance and Ethics Committee for their review and approval. The Chief Audit Executive must ensure that Internal Audit's resources are appropriate, sufficient, and effectively deployed to achieve the approved plan.

The standard also requires the Chief Audit Executive to establish policies and procedures to guide the Internal Audit activity, and to share information, co-ordinate activities and consider relying upon the work of other internal and external assurance and consulting service providers to ensure proper coverage and minimise duplication of efforts.

Last, but by no means least, the standard requires the Chief Audit Executive to report periodically to senior management and the Governance Committee on Internal Audit's activities, purpose, authority, responsibility, and performance relative to its plan, and on its conformance with the Code of Ethics and the Standards. Reporting must also include significant risk and control issues, including fraud risks, governance issues and other matters that require the attention of senior management and/or the audit committee.

The Internal Audit Service has a comprehensive audit manual in place that covers all aspects of the Internal Audit Service. They have developed comprehensive planning processes that take into consideration the Council's risks and objectives; the risk management and governance frameworks; the Council's objectives and priorities; any other relevant and reliable sources of assurance that are available; key issues identified by managers during planning meetings; the Service's own risk and audit needs assessments; and any emerging risks identified through horizon scanning and networking with other organisations and regional audit groups. For each authority, the Service produces a risk-based audit plan that is aligned to the relevant Council's objectives and is designed to provide each Council with relevant assurance on their governance, risk management and control frameworks. The audit plans are reviewed and approved by the respective Senior Management Teams and Audit Committees.

Details of the completed audits, together with regular updates on the progress being made on delivering the audit plans and the performance of the Internal Audit Service, are reported regularly to the respective Senior Management Teams and the Audit Committees. An annual report and opinion is produced for each authority at the end of the year and presented to the respective Senior Management Team and Audit Committee.

The clear indication from this EQA is that the Internal Audit Service is managed effectively and conforms to standard 2000 and the LGAN.

5.9 Performance Standard 2100 – Nature of Work

Standard 2100 covers the way the Internal Audit activity evaluates and contributes to the improvement of the organisation’s risk management and governance framework and internal control processes, using a systematic, disciplined and risk-based approach.

This is the approach adopted by the Internal Audit Service and is embedded in their working methodologies. During this EQA, we reviewed a small sample of completed audits and examined them to see if they conformed to standard 2100, the LGAN and Internal Audit’s own methodologies. We found that all the sample audits examined during the EQA complied with all three.

The clear indication from this EQA is that the Internal Audit Service conforms to performance standard 2100 and the LGAN.

5.10 Performance Standard 2200 – Engagement Planning

Performance standard 2200 requires Internal Auditors to develop and document a plan for each engagement, including the engagement’s objectives, scope, timing, and resource allocations. The plan must consider the organisation’s strategies, objectives, and risks relevant to the engagement.

As mentioned above, the Service has an audit manual and robust supervision processes in place, that include engagement planning, and meets the requirements of the PSIAS. From the sample of audits that we examined during the EQA, we found that they all conformed to standard 2200, the LGAN, and the Service’s own audit procedures, and we therefore conclude that Internal Audit conforms to performance standard 2200 and the LGAN.

5.11 Performance Standard 2300 – Performing the Engagement

Performance standard 2300 seeks to confirm that Internal Auditors analyse, evaluate and document sufficient, reliable, relevant, and useful information to support the engagement results and conclusions, and that all engagements are properly supervised.

The Internal Audit Service has an audit manual, sound supervision arrangements, and quality assurance processes in place that meet the requirements of the standards. We reviewed the evidence provided in support of the Service’s self-assessment, together with a sample of audits to see if they conformed to the standards, and Internal Audit’s own working methodologies. We found that all the evidence we examined conformed to the standards and Internal Audit’s own procedures and methodologies. We therefore conclude that Internal Audit conforms to performance standard 2300 and the LGAN.

5.12 Performance Standard 2400 – Communicating Results

This standard requires Internal Auditors to communicate the results of engagements to clients and sets out what should be included in each audit report, as well as the annual report and opinion. When an overall opinion is issued, it must take into account the strategies, objectives and risks of the clients and the expectations of their senior management, the audit committee and other stakeholders. The overall opinion must be supported by sufficient, reliable, relevant, and useful information. Where an internal audit function is deemed to conform to the PSIAS, reports should indicate this by including the phrase “conducted in conformance with the International Standards for the Professional Practice of Internal Auditing”.

The Service’s procedures and supervision processes cover the communication of results of individual audits and meet the requirements of the PSIAS. During the EQA

we reviewed the evidence provided in support of the Service's self-assessment and the audit reports issued for a sample of audits to establish if they conformed to the standards. We found that all the evidence we examined conformed to the standards and Internal Audit's own procedures and methodologies.

We also reviewed the progress and annual reports presented to the respective Audit Committees and found that these also conformed to the standards and the Service's own internal procedures.

We therefore conclude that the Internal Audit Service conforms to performance standard 2400 and the LGAN.

5.13 Performance Standard 2500 – Monitoring Progress

There is a comprehensive follow-up process in place, the objective of which is to monitor the client's progress towards the implementation of agreed actions. The results of the follow-up reviews are reported to the respective Audit Committee. From this EQA, it is evident that the Internal Audit Service conforms to performance standard 2500 and the LGAN.

5.14 Performance Standard 2600 – Communicating the Acceptance of Risk

Standard 2600 considers the arrangements which should apply if the CIA has concluded that managers have accepted a level of risk that may be unacceptable to the organisation. Situations of this kind are expected to be rare, consequently, we did not see any examples of this during this review. From this EQA, it is evident that the Internal Audit Service conforms to performance standard 2600 and the LGAN.

6. Areas of partial conformance with the Public Sector Internal Audit Standards and the CIPFA Local Government Application Note

6.1 There are no areas of partial conformance with the Public Sector Internal Audit Standards or the CIPFA Local Government Application Note.

7. Areas of non-conformance with the Public Sector Internal Audit Standards and the CIPFA Local Government Application Note

7.1 There are no areas of non-conformance with the Public Sector Internal Audit Standards or the CIPFA Local Government Application Note.

8. Issues for management action

8.1 From our review of the Service's self-assessment we have six advisory issues that management should consider. Five relate to matters of good practice linked to the operation of the Service and not the Service's conformance to the standards, and one is a generic issue relating to the future of the PSIAS for the CIA to consider. These are all set out in the table below:

Issues for management action	Priority
Consideration should be given to developing a mid/long term recruitment and retention strategy for the Internal Audit service.	Advisory
Whilst it is common for CIA's to be responsible for counter fraud alongside internal audit, the PSIAS does not regard it as being part of the mainstream internal audit function. It would therefore be prudent to include a review of the counter fraud function in future audit plans, and to maintain a sound level of independence and objectivity, to use the Internal Audit Service's external partner to do the review.	Advisory
To enhance the Service's data analytics functionality, consideration should be given to obtaining specialist data analytics software, such as IDEA, ACL, Arbutus etc, to supplement the standard applications (Excel and Power BI) used by the Service.	Advisory
The Service's use of data analytics can be enhanced further by making use of external sources of data for benchmarking purposes. Suitable sources of external sources of data are the local authority data held in the CIPFA statistics and 'Nearest Neighbour Model' applications, which the Councils should already have access to, and the benchmarking data held by the Local Government Association in their LG Inform application.	Advisory
Research for audits and reading technical journals and other publications forms part of an internal auditor's continuous learning and development, however undertaking these activities are not routinely recorded on the central learning and development record for the Service. As this is an important, significant, and valid element of an internal auditor's learning and development, consideration should be given to adding this to the central training records.	Advisory
Management should be mindful of the fact that a consultation on revising the Institute of Internal Auditors Global IPPF which is incorporated into the PSIAS, has recently taken place and any changes to the Standards arising from the consultation may affect the Service's future conformance to the Standards. It is, therefore, suggested that the Audit Manager keeps a watching brief on the developments to the Standards and how this may impact the Service in the medium term.	Advisory

The co-operation of the Chief Internal Auditor in providing the information requested for the EQA, is greatly appreciated. Our thanks also go to the Chairs of the Audit Committees and the key stakeholders that made themselves available for interview during the EQA.

Ray Gard, CPFA, FCCA, FCIIA, DMS

23 November 2023

10. Definitions

Level of Conformity	Description
Fully Conforms	The Internal Audit Service complies with the standards with only minor deviations. The relevant structures, policies, and procedures of the internal audit service, as well as the processes by which they are applied, at least comply with the requirements of the individual Standard, the element of the Code of Ethics, and the Local Government Application Note in all material respects. This means that there is general conformance to a majority of the individual Standards, elements of the Code of Ethics, or the Local Government Application note, and at least partial conformance to the others.
Partially Conforms	The Internal Audit Service is endeavouring to deliver an effective service however, they are falling short of achieving some of their objectives and/or generally conforming to a majority of the individual Standards, elements of the Code of Ethics, or the Local Government Application note and at least partial conformance to the others. There will usually be significant opportunities to improve the delivery of effective internal audit, and enhance conformance to the Standards, elements of the Code of Ethics, and/or the Local Government Application Note. The Internal Audit Service may be aware of some of these opportunities and the areas they need to develop. Some identified deficiencies may be beyond the control of Internal Audit and may result in actions for Senior Management or the Board of the organisation to address.
Does Not Conform	The Internal Audit Service is not aware of; not making efforts to comply with; or is failing to achieve many/all of the individual Standards, elements of the Code of Ethics, or the Local Government Application Note. These deficiencies will usually have a significant adverse impact on Internal Audit's effectiveness and its potential to add value and are likely to represent significant opportunities for improvement to Internal Audit. Some identified deficiencies may be beyond the control of Internal Audit and may result in recommendations to Senior Management or the Board of the organisation to address.

Action Priorities	Criteria
High priority	The Internal Audit Service needs to rectify a significant issue of non-conformance with the standards. Remedial action to resolve the issue should be taken urgently.
Medium priority	The Internal Audit Service needs to rectify a moderate issue of conformance with the standards. Remedial action to resolve the issue should be taken, ideally within a reasonable time scale, for example six months.

Low priority	The Internal Audit Service should consider rectifying a minor issue of conformance with the standards. Remedial action to resolve the issue should be considered but the issue is not urgent.
Advisory	These are issues identified during the course of the EQA that do not adversely impact the service's conformance with the standards. Typically, they include areas of enhancement to existing operations and the adoption of best practice.

11. Disclaimer

This report has been prepared by CIPFA at the request of Oxfordshire County Council, and the terms for the preparation and scope of the report have been agreed with them. The matters raised are only those that came to our attention during our work. Whilst every care has been taken to ensure that the information provided in this report is as accurate as possible, we have only been able to base findings on the information and documentation provided to us. Consequently, no complete guarantee can be given that this report is necessarily a comprehensive statement of all the issues that exist with their conformance to the Public Sector Internal Audit Standards that exist, or of all the improvements that may be required.

The report was prepared solely for the use and benefit of Oxfordshire County Council's Internal Audit Service, including the Officers and elected Members of the County Council, and Internal Audit's clients, and to the fullest extent permitted by law, CIPFA accepts no responsibility and disclaims all liability to any other third party who purports to use or rely, for any reason whatsoever on the report, its contents, conclusions, any extract, and/or reinterpretation of its contents. Accordingly, any reliance placed on the report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification by any third party is entirely at their own risk.

