

## Internal Audit Plan and Charter 2021-22

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### Purpose of the Report

This report introduces the Internal Audit Plan for 2021/22 and also incorporates the 'Internal Audit Charter' which sets out the operational relationship between SSDC and the South West Audit Partnership (SWAP).

The Assistant Director for SWAP, together with consultation with the Senior Leadership Team and Audit Chairman, has produced an Audit Plan for 2021/22 that requires the approval of the Audit Committee.

### Recommendations

1. That the Audit Committee approve the Internal Audit Plan for 2021/22 (Appendix 1)
2. The Audit Committee approve the Internal Audit Charter (Appendix 2)

### Background

It is a requirement that the Audit Committee approve the annual Internal Audit Plan and Audit Charter. Failure to gain independent assurance over the internal control arrangements of the Council's activities, using a risk-based methodology, impacts negatively (i.e. financial, reputational, operational) on the Council.

The Audit Plan will be reviewed on a quarterly basis throughout the year to ensure the forthcoming quarter is still relevant.

### Financial Implications

There are no financial implications associated with these recommendations.

### Background Papers

- None.
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