

## **SWAP Internal Audit Progress Report 2021-22**

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### **Purpose of the Report**

To update members on the Internal Audit Plan 2021/22 progress and bring to their attention any significant findings identified through our work.

### **Public Interest**

Audit committees are a key component of an authority's governance framework. Their function is to provide an independent and high-level resource to support good governance and strong public financial management.

The purpose of an audit committee is to provide to those charged with governance independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting and governance processes.

### **Recommendations**

1. Members are asked to note progress made in delivery of the 2021/22 internal audit plan and the significant findings since the previous update.

### **Background**

The Internal Audit function plays a central role in corporate governance by providing independent assurance to the Audit Committee over the effectiveness of internal controls, governance and risk management. The 2021/22 Annual Audit Plan was approved by the Audit Committee at its March 2021 meeting and is to provide independent and objective assurance on SSDC's Internal Control Environment and this work will support the Annual Governance Statement.



## Report Detail

This report summarises the work of the Council's Internal Audit Service and provides:

- Details of any new significant weaknesses identified during internal audit work completed since the last report to the committee in October 2021.
- A schedule of audits completed during the period, detailing their respective assurance opinion rating, the number of recommendations and the respective priority rankings of these.

Please refer to the attached SWAP Progress Report 2021-22 for further details.

## Financial Implications

There are no financial implications associated with these recommendations.

## Council Plan Implications

Delivery of corporate objectives requires strong internal control. The attached report provides a summary of the audit work carried out to date this year by the Council's internal auditors, SWAP Internal Audit Services.

## Carbon Emissions and Climate Change Implications

There are no implications arising from this report.

## Equality and Diversity Implications

There are no implications arising from this report.

## Background Papers

- Internal Audit Plan and Charter 2021-22 March 2021
  - Internal Audit Progress Report July 2021
  - Internal Audit Progress Report October 2021
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