



SWAP Internal Audit Plan & Charter 2022-23

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Purpose of the Report

This report introduces the Internal Audit Plan for 2022/23 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 has produced an Audit Plan for 2022/23 that requires the approval of the Audit Committee.

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 Approve the Internal Audit Plan 2022-23 (Appendix A and B)
2. Members are asked to approve the Internal Audit Charter (Appendix C)

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 with SLT to ensure the forthcoming quarter is still relevant. Audit Committee members are welcome to contribute.



Report Detail

Please refer to the attached SWAP Audit Plan & Charter Report 2022-23 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 that will be carried out during 2022-23 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

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