

## **INTERNAL AUDIT PLAN AND CHARTER 2021/22**

<b>Head of Service:</b>	Gillian McTaggart, Head of Policy, Performance & Governance
<b>Wards affected:</b>	(All Wards);
<b>Urgent Decision?(yes/no)</b>	No
<b>If yes, reason urgent decision required:</b>	
<b>Appendices (attached):</b>	<b>Appendix 1</b> – Internal Audit Plan 2021/22 <b>Appendix 2</b> – Internal Audit Charter 2021/22

### **Summary**

This report introduces the Internal Audit Plan and Charter for 2021/22.

### **Recommendation (s)**

#### **The Committee is asked to:**

- (1) endorse the Internal Audit Plan 2021/22 as set out at Appendix 1**
- (2) approve the Internal Audit Charter 2021/22 as set out at Appendix 2**

## **1 Reason for Recommendation**

- 1.1 The Committee has overall responsibility for audit and governance frameworks, including the functions of an audit committee.

## **2 Background**

- 2.1 Internal Audit provides the Council through the Audit, Crime & Disorder and Scrutiny Committee with an independent and objective opinion on risk management, control and governance.
- 2.2 The internal audit plan establishes how internal audit resources across a given year are to be utilised in order to enable the Head of Internal Audit to provide their statement of assurance.

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- 2.3 Southern Internal Audit Partnership (SIAP) became the Council's internal auditors on 1 April 2019 for a four year period. Since then it has progressed work against two audit plans, the first of which was endorsed by this Committee on 16 April 2019 and the second of which it endorsed on 19 November 2020 (delayed due to the COVID-19 pandemic).

### **Internal Audit Plan 2021/22 – 2023/24**

- 2.4 In preparation for the plan for 2021/21, the third year of the contract, SIAP has once again utilised a number of different sources of information such as the Strategic Risk Register, and has worked with the Leadership Team to agree the Plan. All Heads of Service, including in particular, the Chief Finance Officer (s.151 Officer) have been provided with an opportunity to contribute to development of the plan. Reflecting on information received, SIAP has developed an Internal Audit Strategy for 2021/22 – 23/2024, implementing a standardised rolling three year approach, a copy of which is attached at Appendix 1.
- 2.5 Due to in-year adjustments made to the 2020/21 audit programme, the number of audit days available for 2021/22 sits at 219 days.

### **Internal Audit Charter 2021/22**

- 2.6 The Public Sector Internal Audit Standards require all internal audit activities to implement and retain a Charter. The Internal Audit Charter for 2021/22 is attached at Appendix 2. This Charter sets out the purpose, authority and responsibilities for the internal audit services at the Council. Approval of the Charter is a responsibility of this Committee.

## **3 Risk Assessment**

### Legal or other duties

#### 3.1 Impact Assessment

- 3.1.1 None for the purposes of this report.

#### 3.2 Crime & Disorder

- 3.2.1 None for the purposes of this report.

#### 3.3 Safeguarding

- 3.3.1 None for the purposes of this report.

#### 3.4 Dependencies

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3.4.1 The Chief Internal Auditor issues an annual Internal Audit Report and Opinion for 2021-22 on completion of the planned work. This report is a critical document that will be used in preparing the Annual Governance Statement 2021-22 included in the Statement of Accounts.

3.5 Other

3.5.1 None for the purposes of this report.

## 4 Financial Implications

4.1 The audit days within the plan are 219, these can be funded from the agreed budget.

4.2 **Section 151 Officer's comments:** None arising from the contents of this report.

## 5 Legal Implications

5.1 No implications for the purpose of this report.

5.2 **Monitoring Officer's comments:** None arising from the contents of this report.

## 6 Policies, Plans & Partnerships

6.1 **Council's Key Priorities:** The following Key Priorities are engaged:

6.1.1 Effective Council – Engaging, responsive and resilient Council

6.2 **Service Plans:** The matter is included within the current Service Delivery Plan.

6.3 **Climate & Environmental Impact of recommendations:** no relevance for the purposes of this report.

6.4 **Sustainability Policy & Community Safety Implications:** no relevance for the purposes of this report.

6.5 **Partnerships:** not applicable.

## 7 Background papers

7.1 The documents referred to in compiling this report are as follows:

### Previous reports:

- Internal Audit Plan 2019/20, Audit, Crime & Disorder and Scrutiny Committee 16 April 2019

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- Internal Audit Plan 2020/21, Audit, Crime & Disorder and Scrutiny Committee 19 November 2020

**Other papers:**

- SIAP Internal Audit Plan 2019-20 / 2021-22
- SIAP Internal Audit Plan 2020-21 / 2022-23