

# AUDIT & GOVERNANCE COMMITTEE

23 MARCH 2021

## REPORT OF THE HEAD OF AUDIT AND GOVERNANCE & MONITORING OFFICER

### INTERNAL AUDIT PLAN AND CHARTER

#### EXEMPT INFORMATION

None.

#### PURPOSE

For the Audit & Governance Committee to comment on and endorse the 2021/22 proposed internal audit plan (**Appendix 1**) and charter (**Appendix 2**).

#### RECOMMENDATIONS

1. That the Committee comment on and endorse the 2021/22 proposed internal audit plan (**Appendix 1**) and charter (**Appendix 2**).

#### EXECUTIVE SUMMARY

Internal Audit is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes (Public Sector Internal Audit Standards (PSIAS)).

The Audit & Governance Committee's consideration and endorsement of an effective audit plan, charter and protocol is an important element in providing assurance to the organisation that arrangements are in place to provide an independent and objective opinion on the adequacy of the internal control environment.

The proposed audit plan is detailed at **Appendix 1**.

During 2020/21, a trial 12 month extension to the shared agreement with Lichfield District Council to include their auditor resources took place. Despite the pandemic and challenges with remote working, the trial has been largely successful in terms of customer feedback and performance against KPI's (reported to Audit & Governance Committee in audit's routine performance reports). It is therefore suggested that the 12 month extension be extended for a further 12 months to allow the new Audit Manager to fully appraise in terms of future direction of the service.

The Audit Charter is detailed at **Appendix 2**. Minor changes to account for role titles have been made and are highlighted on the document.

#### RESOURCE IMPLICATIONS

Available resources have been considered and optimised; and there is a continuous review process in place to monitor plan delivery. Regular updates are provided to Audit & Governance Committee.

## **LEGAL/RISK IMPLICATIONS BACKGROUND**

The audit planning process ensures that audit resources are directed to areas of most significance / highest risk.

## **EQUALITIES IMPLICATIONS**

None.

## **SUSTAINABILITY IMPLICATIONS**

None.

## **BACKGROUND INFORMATION**

None.

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## **LIST OF BACKGROUND PAPERS**

## **APPENDICES**

**Appendix 1** – Audit Plan

**Appendix 2** – Audit Charter