

# AUDIT AND GOVERNANCE COMMITTEE

TUESDAY, 22 MARCH 2022

## REPORT OF THE AUDIT MANAGER

### INTERNAL AUDIT PLAN AND CHARTER 2022/2023

#### EXEMPT INFORMATION

None.

#### PURPOSE

For the Audit & Governance Committee to comment on and endorse the 2022/23 proposed internal audit plan (**Appendix 1**) and charter (**Appendix 2**).

#### RECOMMENDATIONS

1. That the Committee comment on and endorse the 2022/23 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 2022/23, to maintain compliance with PSIAS, we will need to undertake an external review of Internal Audit's processes, this occurs every five years and will provide where appropriate an improvement plan. The results will be reported to Committee.

The Shared Service agreement between Tamworth Borough Council and Lichfield District Council in respect of the provision of internal audit services was reviewed and updated and covers the period 1<sup>st</sup> October 2021 to 30<sup>th</sup> September 2023.

The Audit Charter is detailed at **Appendix 2**. Minor changes for clarity have been made and are highlighted in 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 quarterly updates are provided to Audit & Governance Committee.

## **LEGAL/RISK IMPLICATIONS BACKGROUND**

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

## **EQUALITIES IMPLICATION**

None.

## **ENVIRONMENT AND SUSTAINABILITY IMPLICATIONS (INCLUDING CLIMATE CHANGE)**

None.

## **BACKGROUND INFORMATION**

None

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## **LIST OF BACKGROUND PAPERS**

### **APPENDICES**

**Appendix 1** – Audit Plan  
**Appendix 2** – Audit Charter