

**Report to:** **Audit and Governance Committee**

**Date of Meeting:** 24 September 2020

**Public Document:** Yes

**Exemption:** None

**Review date for release** None



**Subject:**

**EDDC Internal Audit Plan 2020-21 & Audit Charter**

**Purpose of report:**

This report introduces the Internal Audit Plan for 2020/21 and also incorporates the 'Internal Audit Charter' which sets out the operational relationship between EDDC and the South West Audit Partnership (SWAP).

The Assistant Director for SWAP, together with the Council's S151 Officer and in consultation with the Senior Management Team, has produced an Audit Plan for 2020/21 that requires the approval of the Audit and Governance Committee. This is a flexible plan that may be amended during the year to deal with shifts in priorities or new and emerging risks. Any changes to the plan will be reported to this Committee.

**Recommendation:**

- 1. That the Audit and Governance Committee approve the Internal Audit Plan for 2020-21 (Appendix 1)**
- 2. The Audit and Governance Committee approve the Internal Audit Charter (Appendix 2)**

**Reason for recommendation:**

It is a requirement that the Audit and Governance Committee approve the annual Internal Audit Plan and Audit Charter.

**Officer:**

Alastair Woodland, Assistant Director, SWAP.

**Financial implications:**

There are no direct financial implications identified.

**Legal implications:**

Internal audits assist in testing and demonstrating compliance with regulatory frameworks, including governance and best value.

**Equalities impact:**

Low Impact

**Risk:**

Medium Risk

Any large organisation needs to have a well-established and systematic risk management framework in place to identify and mitigate the risks it may face. EDDC has a risk management framework, and within that, individual internal audit reports deal with the specific risk issues that arise from the findings. These are translated into mitigating actions and timetables for management to implement.

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.

**Links to background information:** .

**Link to Council Plan:** Outstanding council and council services