

SWAP Internal Audit Outturn Report 2020-21

SWAP CEO: Dave Hill – Chief Executive - SWAP
Lead Officer: Alastair Woodland – Assistant Director
Contact Details: Alastair.Woodland@SWAPAudit.co.uk

Purpose of the Report

To update members on the Internal Audit Plan 2020/21 Outturn and bring to their attention any significant findings identified through our work.

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 note progress made in delivery of the 2020/21 internal audit plan and the significant findings since the previous update.

Background

The Internal Audit function plays a central role in corporate governance by providing independent assurance to the Audit Committee over the effectiveness of internal controls, governance and risk management. The 2020/21 Annual Audit Plan was approved by the Audit Committee at its May 2020 meeting and is to provide independent and objective assurance on SSDC's Internal Control Environment and this work will support the Annual Governance Statement.



Report Detail

This report summarises the work of the Council's Internal Audit Service and provides:

- Details of any new significant weaknesses identified during internal audit work completed since the last report to the committee in March 2021.
- A schedule of audits completed during the period, detailing their respective assurance opinion rating, the number of recommendations and the respective priority rankings of these.

Please refer to the attached SWAP Outturn Report 2020-21 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 carried out to date this year 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

- Internal Audit Plan and Charter 2020-21 May 2020
 - Internal Audit Progress Update Report July 2020
 - Internal Audit Progress Update Report October 2020
 - Internal Audit Progress Update Report January 2021
 - Internal Audit Progress Update Report March 2021
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