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

To: Audit Committee

Date: 26<sup>th</sup> July 2021

From: Head of Internal Audit

[W53]

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1. **ISSUE**

- 1.1. To present the approved Internal Audit Plan for 2021/22 and Internal Audit Charter to the Committee for noting.

2. **RECOMMENDATION**

- 2.1. The Committee is asked to note the Internal Audit Plan for 2021/22 and the Internal Audit Charter.

3. **BACKGROUND/OPTIONS**

- 3.1. The Audit Committee is responsible for formally approving the annual Internal Audit Plan. This effectively sets out the programme of work that will be delivered by the Internal Audit team during the financial year. The role of the 'Audit Committee' was exercised by the Council's Finance and Assets Committee until April 2021. The Internal Audit Plan for 2021/22 was approved by the Finance and Assets Committee on 25<sup>th</sup> March 2021.
- 3.2. Internal Audit is required to provide 200 days of audit and assurance work in 2021/22. A two year plan has been prepared to illustrate how assurance could be provided over the longer term.
- 3.3. The Internal Audit Plan should provide the Committee and senior management with the assurances required over key risks for the year ahead. A copy of the approved Internal Audit Plan is provided in Appendix 1.
- 3.4. The Plan will remain subject to ongoing review during the financial year to ensure it continues to address the Council's key risks and adds value. Should the risk environment change during the year, the Audit Plan should be updated accordingly. To enable the Internal Audit service to be responsive in addressing risks, delegated authority has been approved for the Section 151 Officer, in consultation with the Chair of the Audit Committee, to approve Audit Plan changes between meetings should this be necessary. Any such changes would be reported to the subsequent meeting of the Audit Committee.

4. **INTERNAL AUDIT CHARTER**

- 4.1. The Internal Audit Charter is also brought to Committee for annual approval. This document sets out how the Internal Audit service will be delivered for the year ahead. This document was formally approved by the Finance and Assets Committee on 25<sup>th</sup> March 2021.

5. ARGUMENTS/CONCLUSIONS

5.1. The attached Audit Plan and Charter should provide appropriate coverage for the Council.

6. FINANCIAL IMPLICATIONS/EQUALITY IMPACT ASSESSMENT

6.1. There are no additional financial implications arising from this report. Equality and Climate Impact Assessments are not required.

7. APPENDICES

- Appendix 1 –Internal Audit plan 2021/22
- Appendix 2 – Internal Audit Charter

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**Background Documents**

None

**Location**

Internal Audit,  
Room 207  
The Grange  
Ely

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