

Governance & Audit Committee

Internal Audit Working Group

DRAFT

Purpose: To examine in detail the effectiveness and impact of the Internal Audit process and service on the performance of public-facing and corporate services provided by or on behalf of Powys County Council.

Terms of Reference:

In particular to:

1. Examine and seek assurance on the strategic and operational relationship between the Internal Audit Plan, the Risk Register and the Service Integrated Business Plan delivery.
2. Examine data and management information on Audit performance, initially with a particular focus on open recommendations, 'age' of open recommendations, the nature of and recording of evidence provided to discharge audit recommendation.
3. Review in more detail timeliness and evidence in connection with management responses to all Limited Assurance Reports.
4. Examine management, senior management and Executive Team engagement with and ownership of Internal Audit and responses to recommendations.
5. Review SWAP MI and reporting to Governance and Audit Committee and consider what, if any improvements, can be made.
6. With SWAP to examine and learn from Audit and Audit reporting best practice on other public service delivery organisations.
7. Review and make an assessment of Internal Audit's role within the broader assurance framework for the council.

Timing

The Working Group will provide a first report formally to GAC by end June 2023.

Reporting

The Working Group will provide a brief summary Report to each formal meeting of GAC meeting, under the seven headings, above.

Membership

- County Councillors P Lewington, C Walsh and A Williams
- Independent Members J Brautigam and L Hamilton

The membership of the Working Group will appoint a chair from the membership.