

## Working Group Report to the Governance and Audit Committee.

Name of Working Group:	Internal Audit Working Group
Date of Meeting:	24-05-2023

### Brief Details of Matters considered at the meeting:

- Terms of Reference – including measures of success, SWAP engagement protocol with Council and understanding of the role of SWAP by the Council, independence of role and relationship to external audit.
- Relationship between SWAP and the Council – including the SWAP engagement protocol and audit fees.
- SWAP Team structure – including use made by Council of additional SWAP specialist teams
- Council policies and protocols in relation to Internal Audit – including an extract of Section 16n of the Constitution (Finance Procedure Rules)
- Dates of future meetings.

### Outcomes / Observations:

- Terms of Reference:
- Add measures to the 7 points – how is success to be measured – can be drawn from dashboard being created by SWAP.
- SWAP engagement Protocol / process needed setting out roles and responsibilities and timelines in relation to SWAP. To be developed by SWAP in conjunction with Working Group and Council.
- Head of Finance to provide costs of Internal Audit from 2017 to 2023 for consideration by the Working Group.
- SWAP protocol good starting point to developing a protocol and measures.
- Heads of Service Job Descriptions – inclusion of responsibilities about professional engagement with a range of bodies.

### Future Actions / Items to be added to the Work Programme:

- SWAP Limited Assurance reports to be considered by Working Group.
- Consideration of Reports given “Reasonable Assurance” to assess whether they are reasonable.
- SWAP Chief Executive and Company Secretary to be invited to next meeting to discuss governance and SWAP delivery model.
- SWAP ICT Report – deep dive by the Governance and Audit Committee.
- Head of Finance to provide costs of Internal Audit from 2017 to 2023 for consideration by the Working Group.
- Internal Audit to align the Core Objectives, upon release of objectives by Cabinet, of the CIP and the Strategic Risks via the Dashboard (Power BI), providing real time updates on Internal Audit work, and the support delivery.
- Dates of Future Meetings – meet once a month for first few months.

### Recommendations to the Governance and Audit Committee:

- SWAP ICT Report – deep dive by the Governance and Audit Committee