

**38. Internal Audit Charter**

John Scott, Audit Manager:

- a. sought Audit Committee approval of the updated Internal Audit Charter as detailed within Appendix A to his report
- b. advised that the Audit Charter formally defined Internal Audit's purpose, authority and responsibility, it established Internal Audit's position within the Council and defined the scope of Internal Audit activities linked to Internal Audit's roles and responsibilities set out in the Constitution (Financial Procedure Rules, also providing more detail around compliance with the Accounts and Audit Regulations and the Public Sector Internal Audit Standards
- c. reported that the current Charter was approved by the Audit Committee and Council in 2016, this update reflected updated CIPFA guidance released in 2019 and provided an opportunity for a more focused charter
- d. highlighted the key changes to the Charter as detailed at paragraph 4.2 of the report, which had been slimmed down to provide a more succinct document, however, essentially it remained very much aligned to the original document
- e. requested that the Internal Audit Charter be approved by Audit Committee.

RESOLVED that the Internal Audit Charter as detailed at Appendix A to the report be referred to Council for approval.