

<b>SUBJECT:</b>	<b>INTERNAL AUDIT CHARTER</b>
<b>REPORT BY:</b>	<b>AUDIT MANAGER</b>
<b>LEAD OFFICER:</b>	<b>JOHN SCOTT, AUDIT MANAGER</b>

## 1. Purpose of Report

1.1 To undertake the annual review of the Internal Audit Charter.

## 2. Executive Summary.

2.1 The Audit Charter formally defines Internal Audit's purpose, authority and responsibility. It establishes Internal Audit's position within the Council and defines the scope of Internal Audit activities. It is linked to Internal Audit's roles and responsibilities set out in the Constitution (Financial Procedure Rules) but provides more detail around compliance with the Accounts and Audit Regulations and the Public Sector Internal Audit Standards. It is reviewed annually.

## 3. Main report

3.1 The current Charter was approved by the Audit Committee and Council in December 2019.

There has been no new national guidance since then and no changes are suggested at this time.

## 4. Organisational Impacts

4.1 Finance

There are no direct financial implications arising as a result of this report.

4.2 Legal Implications including Procurement Rules

The Accounts and Audit Regulations require that internal audit takes into account the Public Sector Internal Audit Standards (The Standards) which are mandatory. The Charter sets out the roles and responsibility of Internal Audit in line with these standards and the Chartered Institute of Public Finance (CIPFA) have also developed an application note for the Standards – which sets out the proper practice for Internal Audit in local government. The Charter supplements the Constitution (Financial Procedure Rules) in the area of Internal Audit.

4.3 Equality, Diversity & Human Rights

There are no direct E and D implications arising as a result of this report.

## 5. Recommendation

5.1 The current Charter is noted.

**Key Decision** No

**Do the Exempt Information Categories Apply?** No

**Call in and Urgency:** Is the decision one to which Rule 15 of the Scrutiny Procedure Rules apply? No

**How many appendices does the report contain?** One

**List of Background Papers:** None

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