

Report To: Corporate Governance Committee

Date of Meeting: 27 July 2015

Lead Member / Officer: Julian Thompson-Hill, Lead Member for Finance,
Corporate Plan & Performance
Ivan Butler – Head of Internal Audit

Report Author: Ivan Butler – Head of Internal Audit

Title: Internal Audit Charter

1. What is the report about?

This report presents a revised Internal Audit Charter for the Committee's approval.

2. What is the reason for making this report?

The Internal Audit Charter has been updated following a recent restructure within the Internal Audit service.

3. What are the Recommendations?

The Committee approves the revised Internal Audit Charter.

4. Report details

4.1 The Public Sector Internal Audit Standards (PSIAS) require the Head of Internal Audit to develop and maintain an up to date Internal Audit Charter.

4.2 The Charter defines the purpose, authority and responsibility of the internal audit activity and includes details of:

- the definition of internal auditing;
- the Head of Internal Audit's reporting lines;
- Internal Audit's access rights;
- the scope of Internal Audit's work;
- Internal Audit's structure and resources; and
- internal auditor responsibilities.

4.3 The Corporate Governance Committee is responsible for approving the Internal Audit Charter. As the current Charter is now out of date following changes to the Internal Audit service structure, a revised Charter is included in Appendix 1.

5. How does the decision contribute to the Corporate Priorities?

There is no direct contribution to Corporate Priorities connected to this decision. It is a requirement of the PSIAS that Corporate Governance Committee approves the Charter.

6. What will it cost and how will it affect other services?

N/A - there are no costs attached to this report, as it is information only.

7. What are the main conclusions of the Equality Impact Assessment (EqIA) undertaken on the decision? The completed EqIA template should be attached as an appendix to the report.

This report does not require a decision or proposal for change, so there is no impact on people who share protected characteristics.

8. What consultations have been carried out with Scrutiny and others?

N/A - there is no requirement for consultation on this report.

9. Chief Finance Officer Statement

There are no financial implications attached to this report.

10. What risks are there and is there anything we can do to reduce them?

If the Committee does not approve the Charter, the Internal Audit service may be open to criticism for not complying with the PSIAS.

11. Power to make the Decision

There is no specific power related to this decision but the PSIAS require the Corporate Governance Committee to approve the Charter.