

Report To: **Corporate Governance Committee**

Date of Meeting: **27 September 2017**

Lead Member / Officer: **Lisa Lovegrove, Chief Internal Auditor**

Report Author: **Lisa Lovegrove, Chief Internal Auditor**

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 changes to the structure of the Internal Audit service and to reflect recent changes to the Public Sector Internal Audit Standards (PSIAS).
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 Chief Internal Auditor 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 Chief Internal Auditor'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 As the current Charter is now out of date following changes to the Internal Audit service structure and Public Sector Internal Audit Standards, a revised Charter is included in Appendix 1.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?
Not applicable - there is no decision required with this report.
7. What are the main conclusions of the Well-being Impact Assessment?
Not applicable - there is no decision required with this report.
8. What consultations have been carried out with Scrutiny and others?
Not applicable - there is no decision required with this report.
9. Chief Finance Officer Statement
Not applicable - there is no decision required with 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.