

AUDIT COMMITTEE - Internal Audit Charter

Committee name	Audit Committee
Officer reporting	Sarah Hydrie, Head of Internal Audit & Risk Assurance
Papers with report	The Internal Audit Charter - July 2019
Ward	All

HEADLINES

The Internal Audit (IA) Charter establishes the IA activity's position within the organisation; authorises access to records, personnel and physical properties relevant to the performance of engagements; and defines the scope of internal audit activities. As such it is a key document in respect to the Council's internal control, risk management and corporate governance framework. This update of the IA Charter is in line with best practice, and reflects minor changes to the UK Public Sector Internal Audit Standards (PSIAS) and International Internal Audit Professional Practices Framework (IPPF). The last update of the IA Charter was previously approved by the Council's Audit Committee on 11th April 2018.

RECOMMENDATIONS:

That the Audit Committee:

1. **Note the updated Internal Audit Charter.**

SUPPORTING INFORMATION

The IA Charter sets out how IA complies with the PSIAS across the following key areas:

1. Purpose;
2. Statutory Requirement & Authority;
3. Status of IA within the Council;
4. Objectives & Mission;
5. Scope of IA;
6. Responsibility;
7. Reporting Lines;
8. Other IA Work;
9. Ethics; and
10. Quality Assurance.

BACKGROUND PAPERS

The IA Charter - July 2019.