

## Audit and Governance Committee 20<sup>th</sup> June 2022

Report Title	Internal Audit Charter and Strategy	
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### List of Appendices

#### **Appendix 1: Internal Audit Charter and Strategy**

##### **1. Purpose of Report**

- 1.1 To present the Internal Audit Charter and Strategy for the Committee's approval.

##### **2. Executive Summary**

- 2.1 The Internal Audit Charter and Strategy sets out how the Council's Internal Audit service is delivered and how it complies with statutory requirements and professional standards. The Charter and Strategy should be approved by the Audit and Governance Committee on an annual basis. Amendments to the Charter and Strategy document have been made, following feedback received during and following the last Audit and Governance Committee meeting, and are incorporated in this version for approval. At the request of the Committee these are shown as tracked changes.

##### **3. Recommendations**

- 3.1 It is recommended that the Committee:

- a) Approve the Internal Audit Charter and Strategy attached as Appendix 1.

- 3.2 Reason for Recommendations –

- For the Committee to exercise its duties and responsibilities within its Terms of Reference for overseeing delivery of the Internal Audit service.

##### **4. Report Background**

- 4.1 Since 1<sup>st</sup> April 2022, the Council's Internal Audit service is now delivered by an in house audit team, led by the Chief Internal Auditor. An Internal Audit Charter and Strategy had been approved by the Audit and Governance Committee in July 2021, under the former shared service. In order to align the approval of the document with the start of the new financial year, and to reflect the approach and structure of the new in house service, the Charter and Strategy has been fully reviewed and is presented to the Committee for approval.
- 4.2 The Charter and Strategy is aligned with the Public Sector Internal Audit Standards and establishes Internal Audit activity's position within the Council and reporting lines. The Charter confirms that Internal Audit is authorised to access records, personnel and physical property relevant to the performance of audit work and defines the scope of Internal Audit activities. As such, a copy of the Charter and Strategy has been shared with the Council's Corporate Leadership Team to ensure that all are aware of the remit and access rights of Internal Audit and are supportive of the audit process.
- 4.3 At the meeting of the Audit and Governance Committee in May 2022, it was agreed that the Chair and Vice-Chair of the Committee would provide detailed feedback and suggestions on the Charter and Strategy. It was agreed that an updated version, incorporating any amendments arising from this feedback, would be brought to the meeting in June 2022 for approval and shown as tracked changes for transparency.

## **5. Issues and Choices**

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- 5.1 The report provides a copy of the Internal Audit Charter and Strategy for approval. There are no alternative recommendations arising from this report, but the Committee may wish to raise queries or request further amendments, as appropriate.

## **6. Implications (including financial implications)**

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### **6.1 Resources and Financial**

- 6.1.1 None specific to this report.

### **6.2 Legal**

- 6.2.1 None specific to this report.

### **6.3 Risk**

- 6.3.1 None specific to this report.

### **6.4 Consultation**

- 6.4.1 None specific to this report.

### **6.5 Consideration by Scrutiny**

- 6.5.1 Not required on this occasion.

## 6.6 **Climate Impact**

6.6.1 None specific to this report.

## 6.7 **Community Impact**

6.7.1 None specific to this report.

## 7. **Background Papers**

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7.1 None.