



**Safest People, Safest Places**

## **Audit and Finance Committee**

**10 April 2024**

### **Internal Audit Charter**

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## **Report of the Head of Internal Audit**

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### **Purpose of the Report**

1. The purpose of this report is to Audit and Finance Committee approval to the Internal Audit Charter to be applied to all reviews undertaken as part of the Internal Audit plan for 2024/25.

### **Background**

2. The Public Sector Internal Audit Standards (PSIAS) as revised from 01 April 2017, define internal audit as,

‘an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.’

### **Internal Audit Charter**

3. The Internal Audit Charter defines the Internal Audit Service’s purpose, authority and responsibility. It establishes Internal Audit’s position within the organisation, including the nature of the Chief Internal Auditor and Corporate Fraud Manager’s functional reporting relationship with the Audit and Risk Committee; authorises access to records, personnel and physical properties relevant to the performance of engagements; and defines the scope of internal audit activities. Final approval of the Internal Audit Charter resides with the Service Leadership Team and Audit and Finance Committee.
4. The Charter was considered by the Service Leadership Team on 21 March 2024. The Charter is subject to annual review by the Chief Internal Auditor and Corporate Fraud Manager. On this occasion, with no new revisions made to the PSIAS, it is considered that no amendments to the Charter are required.

## Recommendation

5. It is recommended that, in considering the content of the report, the Committee:
  - **agrees** the Internal Audit Charter attached at Appendix 1

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