



AUDIT COMMITTEE - 23RD APRIL 2019

SUBJECT: INTERNAL AUDIT SERVICES: AUDIT CHARTER

REPORT BY: INTERNAL AUDIT SERVICES MANAGER

1. PURPOSE OF REPORT

1.1 To seek Audit Committee approval of the updated Internal Audit Charter

2. SUMMARY

2.1 The Public Sector Internal Audit Standards (PSIAS) require the Internal Audit Section to have a Charter. The existing Charter has been revised and updated and this report outlines the revisions and updates that have been made and the reasons for those revisions.

3. LINKS TO STRATEGY

3.1 Strong corporate governance arrangements are an essential element of ensuring that the Council's key priorities are effectively delivered and this in turn contributes to the following Well-being Goals within the Well-being of Future Generations Act (Wales) 2015:-

- A prosperous Wales.
- A resilient Wales.
- A healthier Wales.
- A more equal Wales.
- A Wales of cohesive communities.
- A Wales of vibrant culture and thriving Welsh Language.
- A globally responsible Wales.

4. THE REPORT

4.1 The existing Internal Audit Charter, previously agreed by the Audit Committee and introduced in September 2014, is in need of updating as a consequence of both the internal and external assessments undertaken as required by the Public Sector Internal Audit Standards (PSIAS).

4.2 Additional wording has been incorporated into the existing document to more accurately reflect the requirements set out within the Standards.

4.3 The new Audit Charter is attached at Appendix 1. The previous version showing the proposed changes is attached at Appendix 2 (with underlining for deletions and italics in brackets for additions).

5. WELL-BEING OF FUTURE GENERATIONS

5.1 Strong corporate governance arrangements are a key element in ensuring that the Well-being

Goals within the Well-being of Future Generations Act (Wales) 2015 are met.

6. EQUALITIES IMPLICATIONS

6.1 There are no equalities implications.

7. FINANCIAL IMPLICATIONS

7.1 None.

8. PERSONNEL IMPLICATIONS

8.1 None.

9. CONSULTATIONS

9.1 Any comments received have been reflected in the report.

10. RECOMMENDATIONS

10.1 Members are asked to note and endorse the amended Charter.

11. REASONS FOR THE RECOMMENDATIONS

11.1 To ensure that the document underpinning the operation of Internal Audit Services is up to date and relevant and reflects the requirements of the Public Sector Internal Audit Standards (PSIAS).

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Consultees: N. Scammell, Head of Corporate Finance & Section 151 Officer
R. Edmunds, Corporate Director for Education & Corporate Services
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Appendices:

Appendix 1 Proposed new Internal Audit Charter

Appendix 2 Old/current Internal Audit Charter