



## **AUDIT COMMITTEE – 10TH SEPTEMBER 2014**

**SUBJECT: INTERNAL AUDIT SERVICES - AUDIT CHARTER**

**REPORT BY: INTERNAL AUDIT SERVICES MANAGER**

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### **1. PURPOSE OF REPORT**

1.1 To seek approval for the updated Internal Audit Charter

### **2. SUMMARY**

2.1 The Public Sector Internal Audit Standards requires 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.

### **2. THE REPORT**

2.1 The existing Internal Audit Charter, previously agreed by the Audit Committee and introduced in 2008, is in need of updating. As a consequence of the introduction of the Public Sector Internal Audit Standards and to address an issue identified during the CGI review of Internal Audit Services amendments required are to reflect changes in the focus and direction of internal auditing.

2.2 The new Audit Charter is shown at Appendix 1 and the previous version at Appendix 2.

### **3. FINANCIAL IMPLICATIONS**

3.1 None

### **4. PERSONNEL IMPLICATIONS**

4.1 None.

### **5. RECOMMENDATIONS**

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

### **6. REASONS FOR THE RECOMMENDATIONS**

6.1 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.

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Appendices:  
Appendix 1 Proposed New Internal Audit Charter  
Appendix 2 Old/Current Internal Audit Charter