



GOVERNANCE AND AUDIT COMMITTEE – 12TH SEPTEMBER 2023

SUBJECT: REVIEW AND UPDATE OF INTERNAL AUDIT CHARTER

REPORT BY: ACTING INTERNAL AUDIT MANAGER

--

1. PURPOSE OF REPORT

- 1.1 To provide Members of the Governance and Audit Committee information in respect of the review and update of the Internal Audit Charter and to give the members the opportunity to review the document .

2. SUMMARY

- 2.1 The Public Sector Internal Audit Standards (PSIAS) require the Internal Audit Service to have a Charter. This report provides details of the draft revised and updated Charter which is attached as Appendix 1
- 2.2 The Governance and Audit Committee is responsible for ensuring that documents and policies relating to risk and control are maintained and subject to regular review and update as necessary. The Internal Audit Charter is one such document.

3. RECOMMENDATIONS

- 3.1 The Governance and Audit Committee is asked to review and approve the updated Internal Audit Charter in order for the Committee to gain the required assurance to fulfil its role.

4. REASONS FOR THE RECOMMENDATIONS

- 4.1 To ensure that the Authority is in compliance with the Public Sector Internal Audit Standards and the Governance and Audit Committee fulfils its role in regard to review and approval of the charter.

5. THE REPORT

5.1 The Public Sector Internal Audit Standards places expectations on the Councils Internal Audit Service for it to have a Charter to define what the Service is and to explain its purpose, authority and responsibility.

5.2 The existing Internal Audit Charter was last reviewed and updated by the Audit Committee (now renamed Governance and Audit Committee) in 2019 and it is best practice to ensure that the document is reviewed and updated periodically.

5.3 PSIAS states that the approval of the Charter resides with the Audit and Governance Committee.

5.4 The Charter has been reviewed and the draft updated version is attached as **APPENDIX 1**. Some formatting changes have been made since the previous version and a new section has been added – Section 14 in relation to the Welsh Language.

5.5 Conclusion

5.6 Governance and Audit Committee should review the attached draft Charter in order to comply with PSIAS.

6. ASSUMPTIONS

6.1 There are no assumptions in this report.

7. SUMMARY OF INTEGRATED IMPACT ASSESSMENT

7.1 This report is does not relate to the development of a policy, strategy, practice or project so no specific Integrated Impact Assessment has been undertaken.

8. FINANCIAL IMPLICATIONS

8.1 There are no direct financial implications arising from this report.

9. PERSONNEL IMPLICATIONS

9.1 There are no direct personnel implications arising from this report.

10. CONSULTATIONS

10.1 All comments have been reflected in this report.

11. STATUTORY POWER

11.1 Local Government and Elections (Wales) Act 2021

Author: D Gronow Acting Internal Audit manager

Consultees: R Edmunds Corporate Director for Education and Corporate Services
S Harris Head of Financial Services and Section 151 Officer

Background Papers:

Appendices:
Appendix 1