



## AUDIT & GOVERNANCE COMMITTEE

Monday, 6 January 2020

### INTERNAL AUDIT CHARTER

#### EXECUTIVE SUMMARY

1. This report presents the Audit and Governance Committee with the refreshed Internal Audit Charter. The Internal Audit Charter defines Internal Audit's purpose, authority, responsibility and position within the Council, and is regularly reviewed to take account of any practical or best practice changes. The Internal Audit Charter was last reviewed in September 2018.
2. The Charter has been reviewed and refreshed.
3. Other amendments seek to make the Charter more accessible, and to reflect the creation of East Suffolk Council.
4. This report is presented to the Audit and Governance Committee to enable it to fulfil its terms of reference: *'To review and approve the Internal Audit Charter to ensure that it is appropriate to the needs of the organisation'*.

Is the report Open or Exempt?	Open
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<b>Wards Affected:</b>	All Wards in the District
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<b>Cabinet Member:</b>	Leader of the Council and Cabinet Member with responsibility for Resources Cllr Steve Gallant
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<b>Supporting Officer:</b>	<p>Mrs Siobhan Martin</p> <p>Head of Internal Audit</p> <p>Tel Number: 01394 444254</p> <p>Email; siobhan.martin@eastsoffolk.gov.uk</p>
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## **1 INTRODUCTION**

- 1.1 The existing Internal Audit Charter has been reviewed to ensure it remains compliant with the Public Sector Internal Auditor Standards (PSIAS) 2016 and local requirements.
- 1.2 The refreshed Charter has also been amended to take into account relevant recommendations arising from the recent external review of Internal Audit, to make the document more accessible, and to reflect the creation of East Suffolk Council.

## **2 HOW DOES THIS RELATE TO THE EAST SUFFOLK BUSINESS PLAN?**

- 2.1 The Internal Audit Charter facilitates the good governance arrangements and practices which underpin the Council's strategic and operational workings, including the East Suffolk Business Plan.

## **3. FINANCIAL AND GOVERNANCE IMPLICATIONS**

- 3.1 No direct financial implications have been identified.
- 3.2 The governance implications relate to the statutory necessity to maintain an adequate and effective Internal Audit Service. In order to achieve effectiveness, the Service must be compliant with the latest best practice. Regular review of the Internal Audit Charter enables adherence to best practice.

## **4. OTHER KEY ISSUES**

- 4.1 There are no known implications in relation to this report over Equality Impact Assessment, Sustainability Impact Assessment or Partnership Impact Assessment.

## **5. CONSULTATION**

- 5.1 The Chief Executive, Section 151 Officer and External Auditor (Ernst & Young) have been apprised of the refreshed Internal Audit Charter.

## **6. OTHER OPTIONS CONSIDERED**

- 6.1 There are no other options to be considered in the context of this report.

## **7. REASON FOR RECOMMENDATION**

- 7.1 By approving the refreshed Internal Audit Charter, which is in accordance with best practice, the Committee will fulfil its responsibility within its terms of reference: *'To review and approve the Internal Audit Charter to ensure that it is appropriate to the needs of the organisation'*.

**RECOMMENDATION**

That the Audit and Governance Committee approve the refreshed Internal Audit Charter attached at Appendix 1.

**APPENDICES**

Appendix 1	Internal Audit Charter – December 2019
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**BACKGROUND PAPERS** - Please note that copies of background papers have not been published on the Council's website, but copies of the background papers listed below are available for public inspection free of charge by contacting the relevant officer.

Date	Type	Available From
2017	Public Sector Internal Auditor Standards	Head of Internal Audit Siobhan.martin@eastsoffolk.gov.uk