

MEETING:	AUDIT AND GOVERNANCE COMMITTEE
MEETING DATE:	23 MARCH 2016
TITLE OF REPORT:	INTERNAL AUDIT CHARTER
REPORT BY:	INTERNAL AUDIT – SOUTH WEST AUDIT PARTNERSHIP

Classification

Open

Wards Affected

County-wide

Key Decision

This is not an executive decision.

Purpose

To seek the Committee's approval of the Internal Audit Charter for the period 1 April 2016 to 31 March 2017.

Recommendation

That subject to any comments the Internal Audit Charter be approved.

Alternative Options

- 1 There are no alternative options as this charter is a requirement of the arrangements between Herefordshire Council and the South West Audit Partnership.

Reasons for Recommendations

- 2 To ensure compliance with good practice as set out in the International Professional Practices Framework of the Institute of Internal Auditors and the Public Sector Internal Audit Standards (PSIAS).

Key Considerations

- 3 The Internal Audit Charter is set out in Appendix A.
- 4 The charter sets out the nature, role, responsibility, status and authority of internal auditing within Herefordshire Council, and to outline the scope of internal audit work.

Community Impact

- 5 This report does not impact on this area.

Equality and Human Rights

- 6 The report does not impact on this area.

Financial Implications

- 7 There are no financial implications.

Legal Implications

- 8 There are no legal implications.

Risk Management

- 9 Without an approved Charter there is a risk that the South West Audit Partnership will not have:
 - the support of management and the Council
 - direct access and freedom to support to senior management including the Chief Executive and the Audit and Governance Committee
 - access to any records, personnel or physical property of the Council for audit work

Consultees

- 10 The Director of Resources (section 151 officer) was consulted in the drafting of this report.

Appendices

Appendix A – Internal Audit Charter

Background Papers

- None identified.