

MEETING:	AUDIT AND GOVERNANCE COMMITTEE
MEETING DATE:	23 JUNE 2014
TITLE OF REPORT:	INTERNAL AUDIT CHARTER
REPORT BY:	DIRECTOR OF QUALITY – SOUTH WEST AUDIT PARTNERSHIP

Classification

Open

Key Decision

This is not an executive decision.

Wards Affected

County-wide.

Purpose

To seek the Committee's approval of the Internal Audit Charter for the period 1 June 2014 to 31 March 2015.

Recommendation(s)

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 This 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 report 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 Section 151 Officer was consulted in the drafting of this report.

Appendices

Appendix A – Internal Audit Charter.

Background Papers

- None identified.