

Meeting:	Audit and governance committee
Meeting date:	21 March 2017
Title of report:	Internal audit charter
Report by:	Internal audit – South West Audit Partnership

Classification

Open

Wards affected

Countywide

Key decision

This is not an executive decision.

Purpose

To approve the internal audit charter for the period 1 April 2017 to 31 March 2018.

Recommendation

That:

- (a) 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 (SWAP).

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.
- 5 The addition of the wording to reflect the Accounts and Audit (England) Regulations 2015 under Role of Internal Audit is the only change from the charter approved by the committee in 2016.

Community impact

- 6 The council's corporate values and plan include commitments to being open transparent and accountable about its performance. The internal audit charter sets out the reporting arrangements to the audit and governance committee demonstrating the council's openness and transparency in providing reports that are published in the public domain.

Equality duty

- 7 The report does not impact on this area.

Financial implications

- 8 There are no financial implications.

Legal implications

- 9 There are no legal implications.

Risk management

- 10 Without an approved charter there is a risk that the SWAP 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

- 11 The interim director of resources (section 151 officer) was consulted in the drafting of this report.

Appendices

Appendix A – internal audit charter

Background Papers

- None identified.