



SPECIAL GOVERNANCE AND AUDIT COMMITTEE - 7TH MAY 2025

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 with an updated version of the Internal Audit Charter for consideration and approval.

2. SUMMARY

- 2.1 The Global Internal Audit Standards (GIAS) and the Application note for the UK Public Sector requires the Internal Audit Service to publish an updated Internal Audit Charter. This report provides details of the updated document which is attached as **Appendix 1**
- 2.2 This report asks members to review and approve the updated Charter and to note compliance with the new GIAS and application note.

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 assurance that the Internal Audit Service is conforming with the requirements of the GIAS.

4. REASONS FOR THE RECOMMENDATIONS

- 4.1 To ensure that the Authority is complying with the Standards and the Governance and Audit Committee fulfils its role in regard to the review and approval of the Charter.

5. THE REPORT

- 5.1 The GIAS places expectations on the Council's Chief Audit Executive (Internal Audit Manager) to develop an Internal Audit Charter for the service which supports and aligns with the objectives and expectations of the Council, members, officers and key stakeholders.
- 5.2 The Standards state that the approval of the Charter resides with the Governance and Audit Committee.
- 5.3 The Charter has been updated by the Acting Internal Audit Manager (Chief Audit Executive) and the draft document is attached as **APPENDIX 1**

Conclusion

- 5.4 The Governance and Audit Committee should review and approve the updated Charter in order to comply with GIAS.

6. ASSUMPTIONS

- 6.1 There are no assumptions in this report.

7. SUMMARY OF INTEGRATED IMPACT ASSESSMENT

- 7.1 No assessment is required for this report.

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 Act 2021

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Appendices:

Appendix 1 - Updated Internal Audit Charter 2025