



Report to Audit and Governance Committee

Date:	22 June 2021
Title:	Internal Audit Charter
Relevant councillor(s):	N/A
Author and/or contact officer:	Maggie Gibb, Head of Business Assurance (& Chief Auditor)
Ward(s) affected:	N/A
Recommendations:	To approve the Internal Audit Charter
Reason for decision:	N/A

1. Executive summary

1.1 The purpose of the report is to present the Internal Audit Charter for approval.

2. Content of report

1.2 The Public Sector Internal Audit Standards (PSIAS), which took effect from the 1 April 2013, provide a consolidated approach across the whole of the public sector providing continuity, sound corporate governance and transparency. The Standards require all Internal Audit activities to implement and retain an 'Internal Audit Charter'. The purpose of the Internal Audit Charter is to formally define the Internal Audit activity's purpose, authority and responsibility.

1.3 The Internal Audit Charter has been presented to, and agreed by, the Audit Board (S151, Monitoring Officer and Director for Legal and Democratic Services).

3. Other options considered

3.1 N/A.

4. Legal and financial implications

4.1 None.

5. Corporate implications

5.1 None.

6. Local councillors & community boards consultation & views

6.1 N/A

7. Communication, engagement & further consultation

7.1 N/A.

8. Next steps and review

8.1 The Internal Audit Charter is subject to review on an annual basis, with the next review scheduled for June 2022.

9. Background papers

None

10. Your questions and views (for key decisions)

10.1 If you have any questions about the matters contained in this report please get in touch with the author of this report. If you have any views that you would like the cabinet member to consider please inform the democratic services team. This can be done by telephone 01296 382343 or email democracy@buckinghamshire.gov.uk.