



## Report to Audit and Governance Committee

<b>Date:</b>	5 July 2023
<b>Title:</b>	<b>Internal Audit Charter</b>
<b>Relevant councillor(s):</b>	<b>N/A</b>
<b>Author and/or contact officer:</b>	Maggie Gibb, Head of Business Assurance (& Chief Auditor)
<b>Ward(s) affected:</b>	<b>N/A</b>
<b>Recommendations:</b>	<b>To approve the Internal Audit Charter</b>
<b>Reason for decision:</b>	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 was reviewed by CIPFA as part of the External Quality Assessment in Q3 of 2021/22 and was found to comply with best practice.

1.4 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 July 2024.

### **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](mailto:democracy@buckinghamshire.gov.uk).