

**Public**  
**Key Decision - No**

## **HUNTINGDONSHIRE DISTRICT COUNCIL**

**Title/Subject Matter:** Internal Audit Charter

**Meeting/Date:** Corporate Governance Committee – 26 April 2023

**Executive Portfolio:** Executive Councillor for Corporate & Shared Services, Councillor Martin Hassall

**Report by:** Deborah Moss, Internal Audit Manager

**Ward(s) affected:** All Wards

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### **Executive Summary:**

The Public Sector Internal Audit Standards require that the purpose, authority and responsibility of internal audit must be formally defined in an internal audit charter.

The Charter sets out the Internal Audit Service's position and responsibilities within the Council and its relationship and responsibilities to stakeholders. This annual review of the existing Charter has taken the form of a fuller re-write and not a simple update.

Where the recent Peer Review suggests any amendment to the Charter, this will be considered.

The Committee is

### **RECOMMENDED**

1. To review and approve the Internal Audit Charter.
2. To allow any amendment (following the Peer review) to be approved following consultation with the Chair of Committee.

## **1. PURPOSE OF THE REPORT**

- 1.1 This report is to present a new and updated version of an Internal Audit Charter following the annual review by the Internal Audit Manager.
- 1.2 Once the Charter is approved it forms the 'terms of reference' for Internal Audit at HDC and includes the relationships and responsibilities with senior management and Corporate Governance Committee.

## **2. BACKGROUND**

- 2.1 The Public Sector Internal Audit Standards (PSIAS) require that the purpose, authority and responsibility of internal audit must be formally defined in an internal audit charter. These definitions were initially held within the audit strategy and terms of reference, but these two documents were replaced by the Internal Audit Charter in 2013. The Charter has been reviewed and re-approved annually since then.
- 2.2 This review has taken the form of a fuller re-write of the Charter.

## **3. DETAIL**

- 3.1 The charter establishes Internal Audit's position within the Council, including
  - the nature of the internal audit manager's functional reporting relationship with the Committee
  - the maintenance of internal audit independence and objectivity
  - authority to access records, personnel and physical properties relevant to the performance of engagements
  - defining the scope of internal audit activities
  - the annual reporting responsibilities.
- 3.2 The Internal Audit Manager will periodically review the charter and present it to senior management and the Committee for approval.

## **4. REASONS FOR THE RECOMMENDED DECISIONS**

- 4.1 Committee is required to review and approve the Charter.

## **5. LIST OF APPENDICES INCLUDED**

Appendix 1 – Proposed Internal Audit Charter 2023

## **6. BACKGROUND PAPERS**

Public Sector Internal Audit Standards

## **CONTACT OFFICER**

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