

Internal Audit Charter 2018-19

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Purpose of the Report

The internal audit service provided by the South West Audit Partnership Limited (SWAP), works to a Charter that defines its roles and responsibilities and the roles and responsibilities of the County's managers as they relate to internal audit.

Best practice in corporate governance requires that the Charter be reviewed and approved annually by the Audit Committee.

Recommendation

Members are asked to approve the updated Internal Audit Charter (Appendix A).

Background

The Charter was last reviewed by the Audit Committee at their meeting on 27 April 2017.

The changes to the Charter are highlighted in yellow, which reflect the updated responsibilities of the Assistant Director and SWAP's continued conformance to the Standards of Institute of Internal Auditors and further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS) and the CIPFA Local Government Application Note.

Financial Implications

There are no financial implications associated with these recommendations.

Background Papers: None
