

## **Internal Audit Charter Annual Review**

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### **Purpose of the Report**

The internal audit service, provided by the South West Audit Partnership Ltd (SWAP), works to a charter that defines its roles and responsibilities and the roles and responsibilities of the District Council's managers. Best Practice in corporate governance requires that the charter be reviewed and approved annually by the Audit and Governance Committee. The Charter was last reviewed by the Audit Committee at their meeting on 26 June 2014.

The purpose of the report is to obtain endorsement from Members for the revised Internal Audit Charter for this year. Only minor updates (such as job titles) have been made to the Charter since it was approved by the Committee last June.

### **Recommendation**

That the Audit Committee approve the Internal Audit Charter.

### **Background**

The maintenance of an adequate and effective Internal Audit service is a statutory requirement. Without an adequate and effective internal audit service, there would be a lack of independence on the risk, control and governance framework.

### **Financial Implications**

All Council costs are contained within existing budgets.

***Background Papers:*** Appendix A – The Internal Audit Charter

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