

Audit Committee – 27th March 2008

## 6. Internal Audit Charter

*Head of Service:* Gerry Cox, Head of Internal Audit Partnership  
*Lead Officer:* Gerry Cox, Head of Internal Audit Partnership  
*Contact Details:* gerry.cox@southwestaudit.gov.uk or (01458) 257410

### **Purpose of the Report**

To obtain endorsement from members for the Internal Audit Charter.

### **Recommendation**

That the Audit Committee review and formally approve the Internal Audit Charter as attached at pages 6-8.

### **Background**

The internal audit service, provided by the South West Audit Partnership (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 Committee. The Charter was last reviewed by the Audit Committee at their meeting on 25<sup>th</sup> October, 2007 to take account of a number of amendments suggested by the Audit Commission. Previously, however, the Charter has been reviewed towards the end of the financial year and carrying out a review now maintains the normal cycle.

It should be noted that no changes, since the last review, have been made.

### **Financial Implications**

None.

**Background Papers:** *Internal Audit Charter*