

8 March 2016

Audit and Scrutiny Committee

Internal Audit Charter

Report of: *Greg Rubins – Head of Internal Audit (BDO)*

Wards Affected: *All*

This report is: *Public*

1. Executive Summary

- 1.1 This Charter is a requirement of Public Sector Internal Audit Standards (PSIAS). It formally defines internal audit's purpose, authority and responsibility. It also establishes internal audit's position within Brentwood Borough Council and defines the scope of internal audit activities.
- 1.2 The Charter was presented to the Committee in March 2015 and has been updated for 2016/17.

2. Recommendation(s)

- 2.1 That the Committee note and approve the Internal Audit Charter for 2016/17.**

3. Introduction and Background

- 3.1 BDO have been appointed as the Internal Auditor's for the Council from 2014/15. This Charter helps to define the purpose and responsibilities of internal audit.
- 3.2 The Charter was originally presented in 2014/15 and is required to be reviewed and updated on an annual basis.

4. Issue, Options and Analysis of Options

- 4.1 The Charter includes performance indicators and measures which will help to assess the efficiency and effectiveness of the internal audit function. Responsibility in achieving these lies with both internal audit and management.

4.2 This charter will be reviewed and approved annually by management and by the Audit Committee on behalf of the Council, including the agreement of the performance indicators.

5. Reasons for Recommendation

5.1 This Charter is a requirement of Public Sector Internal Audit Standards (PSIAS). It formally defines internal audit's purpose, authority and responsibility.

6. Consultation

6.1 The Internal Audit Charter has been reviewed and agreed with the Heads of Service.

7. References to Corporate Plan

7.1 Good financial management underpins all priorities within the Corporate Plan.

8. Implications

Financial Implications

Name & Title: Chris Leslie, Finance Director

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8.1 There are no direct financial implications arising from this report.

Legal Implications

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8.2 There are no direct legal implications arising from this report

9. Appendices to this report

Appendix A – Internal Audit Charter

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