

## Audit Committee

13 April 2026

### Part 1 - Public

#### Matters Taken Under Delegated Powers



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|---------------------|---|
| Cabinet Member      | Cllr Martin Coffin, Deputy Leader, Cabinet Member for Finance, Waste and Technical Services |
| Responsible Officer | Paul Worden – Head of Finance and Section 151 Officer                                       |
| Report Author       | Karen Herbert, Audit Lead<br>Lee Jones, Chief Audit Executive                               |

#### Internal Audit Charter and Mandate

##### 1 Summary and Purpose of Report

- 1.1 The Chief Audit Executive is required to coordinate the internal audit functions communications to the Audit Committee with Senior Management to support and ensure the Committee's ability to fulfil its requirements. This report provides detail of the periodic review of the Internal Audit Charter and Mandate to comply with Global Internal Audit Standards.
- 1.2 The Charter is attached at **[Annex 1]**.

##### 2 Corporate Strategy Priority Area

- 2.1 Efficient services for all our residents, maintaining an effective council.
- 2.2 The provision of Internal Audit and Counter Fraud Services provides assurance on council procedures and policies.

##### 3 Recommendations

- 3.1 Members are **RECOMMENDED to APPROVE**:
- 1) The Internal Audit Charter and Mandate attached at **[Annex 1]**.

##### 4 Introduction and Background

- 4.1 There is a requirement under the Global Internal Audit Standards and the Public Sector Internal Audit Standards (PSIAS) to develop an Internal Audit Charter and Mandate. This document formally defines:

- 1) The purpose of Internal Auditing;
  - 2) Commitment to adhering to the Global Internal Audit Standards;
  - 3) Mandate, including scope and types of services to be provided;
  - 4) The Audit Committee's responsibilities and expectations regarding management's support of the internal audit function; and
  - 5) Organisational position and reporting relationships.
- 4.2 A review of the Charter and Mandate has been completed against the professional standards and there have been no amendments made.
- 4.3 The Chief Audit Executive is required to discuss the proposed charter with senior management to confirm that it accurately reflects their understanding and expectations of the internal audit function.
- 4.4 The Charter was approved by Management Team on 24th March 2026, final approval rests with the Audit Committee.
- 5 Proposal**
- 5.1 The draft Charter and Mandate is attached at **[Annex 1]** for Members' consideration. If Members are satisfied with the document, this needs to be signed off by the Chair of the Audit Committee, the Council's Chief Executive and the Chief Audit Executive.
- 6 Financial and Value for Money Considerations**
- 6.1 An adequate and effective Internal Audit function provides the Council with assurance on the proper, economic, efficient and effective use of Council resources in delivery of services, as well as helping to identify fraud and error that could have an adverse effect on the finances of the Council.
- 7 Risk Assessment**
- 7.1 The Internal Audit Charter establishes the purpose, authority and responsibility of the Council's Internal Audit function. It is, therefore, vital that the Council periodically reviews the Charter to ensure that the Internal Audit function is effective in delivering its responsibilities and that the Charter itself is compliant with mandatory and associated guidance.
- 7.2 The Internal Audit Charter has been prepared with due consideration to proper practice, as set out in the PSIAS. It is, therefore, considered that adequate action has been taken to minimise the risk that external assessment could consider the Charter to not meet proper practice.

## 8 Legal Implications

- 8.1 Section 151 of the Local Government Act 1972 requires the Council to “make arrangements for the proper administration of their financial affairs”. Further to this, the Accounts & Audit Regulations require a relevant body to “undertake an effective Internal Audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”
- 8.2 The attached documents are therefore an integral part of ensuring compliance with these requirements.

## 9 Consultation and Communications

- 9.1 Management Team has considered these documents. The Audit Committee are invited to review and adopt them.

## 10 Implementation

- 10.1 The Internal Audit Charter and Mandate will be signed by the Chair of the Audit Committee, the Council’s Chief Executive and the Chief Audit Executive.

## 11 Cross Cutting Issues

### 11.1 Climate Change and Biodiversity

- 11.1.1 Climate change advice has not been sought in the preparation of the options and recommendations in this report.

### 11.2 Equalities and Diversity

- 11.2.1 The decisions recommended through this paper have a remote or low relevance to the substance of the Equality Act. There is no perceived impact on end users.

### 11.3 Other If Relevant

- None

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| Background Papers | None   |
| Annexes           | Annex 1 – Internal Audit Charter and Mandate |