

DECISION ITEM

REPORT OF	MEETING	DATE	ITEM NO
MERSEY INTERNAL AUDIT AGENCY	AUDIT AND STANDARDS COMMITTEE	21 JULY 2022	5
INTERNAL AUDIT CHARTER 2022-23			

PUBLIC ITEM

This item is for consideration in the public part of the meeting.

SUMMARY

The Internal Audit Charter is a requirement of the Public Sector Internal Audit Standards, which should be approved by the Audit and Standards Committee.

RECOMMENDATION

The Committee is recommended to approve the Internal Audit Charter.

SUMMARY OF PREVIOUS DECISIONS

The Internal Audit Charter was last approved by this committee in July 2021.

CORPORATE PRIORITIES	
Economy – To create a vibrant and healthy economy	✓
Environment – To deliver services customers expect	✓
Efficiency – By spending money in the most efficient way	✓
Tourism – To create a great place to live and visit	✓

INTERNAL AUDIT CHARTER

1. The Internal Audit Charter is mandated through the Public Sector Internal Audit Standards (2016) and is a formal document that defines the internal audit function's purpose, authority and responsibility. The internal audit charter establishes the position of the internal audit function within the organisation; authorises access to records, personnel and physical properties relevant to the performance of engagements; and defines the scope of internal audit activities.
2. The Charter was last formally approved by the Audit and Standards Committee in July 2021 and it is now appropriate for it to be considered again by the committee for 2022-23.

IMPLICATIONS	
Finance	None arising from this report
Legal	There are no legal implications from this report; however, the provision of an Internal Audit Service is a requirement of the Accounts and Audit Regulations 2015.
Community Safety	None arising from this report
Human Rights and Equalities	None arising from this report
Sustainability and Environmental Impact	None arising from this report
Health & Safety and Risk Management	None arising from this report

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BACKGROUND PAPERS		
Name of document	Date	Where available for inspection
None		

Attached documents

Appendix 1 – Internal Audit Charter 2022-23