

DECISION ITEM

REPORT OF	MEETING	DATE	ITEM NO
INTERNAL AUDIT ENGAGEMENT LEAD	AUDIT AND STANDARDS COMMITTEE	15 JULY 2021	6
INTERNAL AUDIT CHARTER			

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

None.

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

- The Internal Audit Charter is mandated through the Public Sector Internal Audit Standards (2016) and is a formal document that defines the internal audit activity's purpose, authority and responsibility. The internal audit charter establishes the internal audit activity's position 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.
- The Charter was last formally approved by the Audit and Standards Committee in March 2019 and therefore it is now appropriate for it to be reviewed given the transfer of the Internal Audit function to MIAA.

IMPLICATIONS

Finance	None arising from this report
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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

LEAD AUTHOR	CONTACT DETAILS	DATE
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BACKGROUND PAPERS		
Name of document	Date	Where available for inspection
None		

Attached documents

Appendix 1 – Internal Audit Charter