

Accounts Audit and Risk Committee

Internal Audit Charter

14 December 2009

Chief Internal Auditor

PURPOSE OF REPORT

This Chief Internal Auditor has updated the Internal Audit Charter to reflect the changed reporting arrangements that are now in place.

This report is public

Recommendations

The Accounts, Audit and Risk Committee is recommended:

- (1) to consider and approve the Charter

Executive Summary

1.1 Introduction

Following the changed reporting arrangements for Internal Audit, the existing Internal Audit Charter had to be amended. The updated Charter incorporates the revised reporting arrangements.

1.2 Proposals

No specific proposals included

1.3 Conclusion

The Accounts, Audit and Risk Committee is RECOMMENDED to consider and approve the revised Charter

Background Information

The CIPFA Code of Practice for Internal Audit in Local Government 2006 requires that the Council should formally define the purpose, authority and responsibility of Internal Audit. The Internal Audit Charter sets out clearly the role of Internal Audit within Cherwell District Council. The existing Charter was presented to the Accounts Audit and Risk Committee in October 2008.

Implications

Financial:	n/a
Legal:	n/a
Risk Management:	Failure to maintain the independence of internal audit could lead to a lack of objectivity and an inability to perform in a manner which facilitates impartial and effective professional judgement. This risk has been assessed on the Council's risk register, entry number 0297. Comments checked by Chris Dickens, Chief Internal Auditor, 07720 427215

Wards Affected

All

Document Information

Appendix No	Title
Appendix 1	Internal Audit Charter
Background Papers	
n/a	
Report Author	Chris Dickens, Chief Internal Auditor
Contact Information	07720 427215 Chris.Dickens@cherwell-dc.gov.uk