

**ANGUS COUNCIL**

**SCRUTINY AND AUDIT COMMITTEE – 26 SEPTEMBER 2017**

**INTERNAL AUDIT CHARTER REVIEW**

**REPORT BY SHAN COOMBS, ACTING SERVICE MANAGER – GOVERNANCE AND CONSULTANCY**

**ABSTRACT**

This report provides a review of the Internal Audit Charter.

**1. RECOMMENDATIONS**

It is recommended that the Scrutiny and Audit Committee:

- (i) Note the proposed changes; and
- (ii) Approve the Internal Audit Charter.

**2. ALIGNMENT TO THE ANGUS COMMUNITY PLAN/SINGLE OUTCOME AGREEMENT/ COUNCIL PLAN**

The Angus Council Plan contains a number of priorities that our 2017/18 Internal Audit Plan seeks to provide assurance on. The Charter outlines the responsibilities of the internal audit service.

**3. BACKGROUND**

Internal audit services are delivered in compliance with Public Sector Internal Audit Standards (PSIAS). As part of the PSIAS a Charter is required recognising the mission of Internal Audit and describing the mandatory elements of professional internal audit practice. The PSIAS describe the Charters as

“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, including the nature of the chief audit executive’s (Audit Manager’s) functional reporting relationship with the board (Scrutiny and Audit Committee); authorises access to records, personnel and physical properties relevant to the performance of engagements; and defines the scope of internal audit activities.”

The Charter is reviewed annually and presented to the September Scrutiny & Audit Committee for approval.

**4. CURRENT POSITION**

The Charter is included at **Appendix 1**. Changes from the previous version have been shown as tracked changes. The changes to the Charter include those to comply with changes made in the PSIAS in April 2017.

**5. PROPOSALS**

The Committee is asked to note the proposed changes and approve the revised Charter.

**6. FINANCIAL IMPLICATIONS**

There are no financial implications arising directly from this report.

**NOTE:** No background papers, as detailed by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to a material extent in preparing the above report.

**REPORT AUTHOR:** Cathie Wyllie, Audit Manager

**EMAIL DETAILS:** ChiefExec@angus.gov.uk

**List of Appendices:**

Appendix 1 – Revised Internal Audit Charter