

Audit Committee

13th September 2019

Subject / Purpose: Internal Audit Charter	
Recommendations / key decisions required: To endorse the Internal Audit Charter.	
Reasons: To allow the Audit Committee to comment on the content of the Charter.	
Relevant scrutiny committee to be consulted: Not Applicable	
Exec Board Decision Required:	Not Applicable
Council Decision Required:	Not Applicable

EXECUTIVE BOARD MEMBER PORTFOLIO HOLDER: Cllr D Jenkins		
Directorate: Corporate Services	Designations:	Tel No. 01267 246217
Name of Head of Service: Helen Pugh	Head of Revenues and Financial Compliance	E Mail Address: capowell@carmarthenshire.gov.uk
Report Author: Caroline Powell	Principal Auditor	

EXECUTIVE SUMMARY
Audit Committee
13th September 2019

SUBJECT

Internal Audit Charter

The External Quality Assessment, undertaken on the Council's Internal Audit Service in 2018, identified that the Internal Audit Charter required updating, to be brought in line with the requirements of the Public Sector Internal Audit Standards (PSIAS).

The agreed action in order to address this recommendation was that the Internal Audit Charter would be reviewed and revised by September 2019.

The purpose of the Charter is to define what Internal Audit is and explain its purpose, authority and responsibility.

The Charter has been written in accordance with the PSIAS.

The Internal Audit Charter will be reviewed every two years.

**DETAILED REPORT
ATTACHED?**

YES

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report :

Signed: Helen Pugh - Head of Revenues and Financial Compliance

Policy, Crime & Disorder and Equalities NONE	Legal NONE	Finance Yes	ICT NONE	Risk Management Issues NONE	Staffing Implications NONE	Physical Assets NONE
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Finance: Reviews carried out to ensure systems in place comply with the Authority's Financial Procedure Rules.

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: Helen Pugh - Head of Revenues and Financial Compliance

1. **Scrutiny Committee:** Not Applicable
2. **Local Member(s):** Not Applicable
3. **Community/Town Council:** Not Applicable
4. **Relevant Partners:** Not Applicable
5. **Staff Side Representatives and other Organisations:** Not Applicable

Section 100D Local Government Act, 1972 – Access to Information

List of Background Papers used in the preparation of this report:

THESE ARE DETAILED BELOW

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Strategic Audit Plan 2019-22	AC 22-03-19	Internal Audit Unit