

# Governance & Audit Committee

## 14 July 2023

|  |   |  |
|--|---|--|
| <b>Subject and Purpose:</b><br><b>INTERNAL AUDIT CHARTER</b>   |   |  |
| <b>Recommendations / key decisions required:</b><br>To endorse the Internal Audit Charter.             |   |  |
| <b>Reasons:</b><br>To allow the Governance & Audit Committee to comment on the content of the Charter. |   |  |
| <b>Relevant scrutiny committee to be consulted:</b> N/A  |   |  |
| <b>Cabinet Decision Required:</b> N/A<br><b>Council Decision Required:</b> N/A                         |   |  |
| CABINET MEMBER PORTFOLIO HOLDER: Cllr A Lenny  |   |  |
| <b>Directorate:</b><br>Corporate Services  |   |  |
| <b>Name of Head of Service:</b><br>Helen Pugh  | <b>Designation:</b><br>Head of Revenues and<br>Financial Compliance | <b>Tel No.:</b> 01267 246223   |
| <b>Report Author:</b><br>Caroline Powell   | Principal Auditor   | <b>E Mail Addresses:</b><br><a href="mailto:HLPugh@carmarthenshire.gov.uk">HLPugh@carmarthenshire.gov.uk</a><br><a href="mailto:CaPowell@carmarthenshire.gov.uk">CaPowell@carmarthenshire.gov.uk</a> |

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### Internal Audit Charter

#### 1. BRIEF SUMMARY OF PURPOSE OF REPORT.

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 Public Sector Internal Audit Standards.

The Internal Audit Charter (2021-23) was endorsed by the Governance & Audit Committee on 24<sup>th</sup> September 2021; the Charter is to be reviewed every two years and this report brings the updated Internal Audit Charter (2023-2025).

The revisions made to the document are detailed within the first attached report.

**DETAILED REPORT ATTACHED?**

**YES**

- 1. Details of revisions made**
- 2. Internal Audit Charter (2023 – 2025)**

## 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: H L Pugh – Head of Revenues and Financial Compliance

|   |             |            |             |                        |                       |                 |
|---|-------------|------------|-------------|------------------------|-----------------------|-----------------|
| Policy, Crime & Disorder and Equalities | Legal       | Finance    | ICT         | Risk Management Issues | Staffing Implications | Physical Assets |
| <b>NONE</b>                             | <b>NONE</b> | <b>YES</b> | <b>NONE</b> | <b>NONE</b>            | <b>NONE</b>           | <b>NONE</b>     |

### 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: H L 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

**CABINET PORTFOLIO HOLDER(S)**  
**AWARE/CONSULTED: Yes**

### Section 100D Local Government Act, 1972 – Access to Information List of Background Papers used in the preparation of this report:

| Title of Document           | File Ref No.  | Locations that the papers are available for public inspection                                     |
|-----------------------------|---------------|---|
| Internal Audit Plan 2023/24 | G&AC 17-03-23 | <a href="#">Agenda for Governance &amp; Audit Committee on Friday, 17th March, 2023, 10.00 am</a> |