

## Governance & Audit Committee 24 September 2021

<b>Subject and Purpose:</b> Internal Audit Charter		
<b>Recommendations / key decisions required:</b> To endorse the Internal Audit Charter.		
<b>Reasons:</b> 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 <b>Council Decision Required:</b> N/A		
CABINET MEMBER PORTFOLIO HOLDER: Cllr D Jenkins		
<b>Directorate:</b> Corporate Services		
<b>Name of Head of Service:</b> Helen Pugh	<b>Designation:</b> Head of Revenues and Financial Compliance	<b>Tel No.:</b> 01267 246223
<b>Report Author:</b> Caroline Powell	Principal Auditor	<b>E Mail Addresses:</b> <a href="mailto:HLPugh@carmarthenshire.gov.uk">HLPugh@carmarthenshire.gov.uk</a> <a href="mailto:CaPowell@carmarthenshire.gov.uk">CaPowell@carmarthenshire.gov.uk</a>

# Governance & Audit Committee

## 24 September 2021

### 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 (2019-2021) was endorsed by the Governance & Audit Committee on 13<sup>th</sup> September 2019; the Charter is to be reviewed every two years and this report brings the updated Internal Audit Charter (2021 – 2023).

Some minor revisions have been made to the 2019-2021 document; a summary of these revisions is as follows:

- Update all reference made to 'Audit Committee' to 'Governance & Audit Committee'
- Update all reference made to 'Wales Audit Office' to 'Audit Wales'
- Update all reference made to 'Executive Board' to 'Cabinet'.
- Audit Planning: Corporate Management Team added.

The Head of Revenues and Financial Compliance will discuss the proposed Strategic Plan with the Director of Corporate Services **and the Corporate Management Team** prior to submission to the Governance & Audit Committee for formal approval.

Translating the Strategic Plan into Annual Plans which identify the reviews to be undertaken in each Audit Year. The Annual Plan is agreed with the Director of Corporate Services, **the Corporate Management Team** and the Governance & Audit Committee.

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: 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

### 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 2021/22	AC 26-03-21	<a href="#">Agenda for Governance &amp; Audit Committee on Friday, 26th March, 2021, 2.00 pm</a>