

# AUDIT COMMITTEE

18 March 2026

## Annual Review of the Internal Audit Charter

### Report of Head of Internal Audit

#### PURPOSE OF REPORT

Annual Review of the Internal Audit Charter

**This report is public**

#### RECOMMENDATIONS

(1) That the Audit Committee agree the Internal Audit Charter at Appendix A

##### 1.0 Background

1.1 The Internal Audit Charter is mandated through Global Internal Audit Standards (UK public sector) and is a formal document that defines the internal audit activity's purpose, mandate and responsibility. The internal audit charter establishes the internal audit activity's position within the organisation; authorises access to records, personnel and physical properties relevant to the performance of engagements; and defines the scope of internal audit activities.

##### 2.0 Audit Charter

2.1 The Internal Audit Charter was last re-approved at the Audit Committee meeting in May 2025. The Charter has been reviewed and no changes are deemed necessary for 2026/27.

##### 3.0 Details of Consultation

3.1 No consultations have taken place when reviewing the Audit Charter other than with the Section 151 Officer.

##### 4.0 Options and Options Analysis (including risk assessment)

3.1 The options available are to either accept the Audit Charter which will provide the council and its Internal Audit function with the basis for continued compliance with established Internal Audit Standards or recommend alternative wording if necessary. Any deviation from best practice or changes to this Charter should be agreed by the Section 151 Officer, the Audit Committee and reported to the Council's External Auditors.

##### 5.0 Conclusion

5.1 It is timely and appropriate to update the council's Internal Audit Charter; this is a key component in establishing compliance with professional standards for Internal Audit.

**CONCLUSION OF IMPACT ASSESSMENT  
(including Diversity, Human Rights, Community Safety, Sustainability and Rural Proofing)**

Not applicable

**FINANCIAL IMPLICATIONS**

None directly arising from this report

**SECTION 151 OFFICER'S COMMENTS**

The Internal Audit Charter is a key part of the framework in which Internal Audit operates, it formally defines the Service's purpose, authority, responsibility and reinforces the emphasis on core principles around objectivity and independence. The proposed Charter reflects current best practice as defined by Global Internal Audit Standards (UK public sector) and CIPFA and so the benefits of any departure, or deviation would need to be clearly defined and articulated and subject to formal agreement by s151 Officer and the Audit Committee.

**LEGAL IMPLICATIONS**

None directly arising from this report

**MONITORING OFFICER'S COMMENTS**

The Monitoring Officer has been consulted and has no further comments

**BACKGROUND PAPERS**

Global Internal Audit Standards (UK public sector)

The Accounts and Audit Regulation 2015

CIPFA - The Role of the Head of Internal Audit

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