

**Bolsover District Council**

**Meeting of the Audit Committee on 26th September 2023**

**Review of the Internal Audit Charter**

**Report of the Head of the Internal Audit Consortium**

<b>Classification</b>	This report is Public
<b>Contact Officer</b>	Jenny Williams Head of the Internal Audit Consortium

**PURPOSE/SUMMARY OF REPORT**

To report to Members for information and approval the results of a review of the Internal Audit Charter. The Public Sector Internal Audit Standards (PSIAS) state that the Head of Internal Audit must periodically review the Internal Audit Charter and present it to the relevant Committee for approval.

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**REPORT DETAILS**

**1. Background**

1.1 The Public Sector Internal Audit Standards (PSIAS) which took effect from the 1<sup>st</sup> April 2013 require that the purpose, authority, and responsibility of internal audit must be formally defined in an Internal Audit Charter (Appendix 1).

**2. Details of Proposal or Information**

2.1 The Internal Audit Charter was last formally approved by this Committee in September 2022. It was agreed that the Charter would be reviewed every year to ensure that it is kept up to date and in accordance with CIPFA recommended practice.

2.2 There have been no updates to the PSIAS since the last review of the Charter.

2.3 The current Internal Audit Charter has been reviewed and it is felt that it is still fit for purpose.

2.4 The Internal Audit Charter is attached as Appendix 1.

2.5 It is worth noting that there has been consultation in respect of some new Global Internal Audit Standards that are due to be issued at the end of 2023. Following this, CIPFA intend to review the Public Sector Internal Audit Standards by the

end of 2024. Where necessary I will review our approach to ensure that we remain compliant with the Standards.

### **3. Reasons for Recommendation**

- 3.1 To comply with the Public Sector Internal Audit Standards and to clearly set out the purpose, authority, and principal responsibilities of the Internal Audit Consortium.

### **4 Alternative Options and Reasons for Rejection**

- 4.1 N/A

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## **RECOMMENDATIONS**

1. That Members note the outcome of the review of the Internal Audit Charter.
2. That subject to any comments Members may wish to make, that the Internal Audit Charter be agreed.
3. That the agreed Internal Audit Charter be reviewed in a years' time or sooner in the event of any significant changes being made to the Public Sector Internal Audit Standards.

### **IMPLICATIONS:**

**Finance and Risk:**            Yes             No

**Details:**

The adoption of a Charter in line with the PSIAS helps to ensure that the Internal Audit Consortium is operating in line with best practice and thereby providing value for money.

On behalf of the Section 151 Officer

**Legal (including Data Protection):**            Yes             No

**Details:**

On behalf of the Solicitor to the Council

**Environment:**            Yes             No

Please identify (if applicable) how this proposal/report will help the Authority meet its carbon neutral target or enhance the environment.

**Details:**

N/A

**Staffing:**            Yes             No

**Details:**

On behalf of the Head of Paid Service

## DECISION INFORMATION

<p><b>Is the decision a Key Decision?</b>  A Key Decision is an executive decision which has a significant impact on two or more District wards, or which results in income or expenditure to the Council above the following thresholds:</p> <p><b>Revenue - £75,000</b> <input type="checkbox"/> <b>Capital - £150,000</b> <input type="checkbox"/>  <input checked="" type="checkbox"/> <i>Please indicate which threshold applies</i></p>	No
<p><b>Is the decision subject to Call-In?</b>  <i>(Only Key Decisions are subject to Call-In)</i></p>	No

<p><b>District Wards Significantly Affected</b></p>	None
<p><b>Consultation:</b>  <b>Leader / Deputy Leader</b> <input type="checkbox"/> <b>Executive</b> <input type="checkbox"/>  <b>SLT</b> <input type="checkbox"/> <b>Relevant Service Manager</b> <input checked="" type="checkbox"/>  <b>Members</b> <input type="checkbox"/> <b>Public</b> <input type="checkbox"/> <b>Other</b> <input type="checkbox"/></p>	Details:

<p><b>Links to Council Ambition: Customers, Economy, and Environment.</b></p>
<p>The Internal Audit Charter highlights how internal audit can contribute to ensuring that the Council has sound governance, risk, and control arrangements in place.</p>

DOCUMENT INFORMATION	
Appendix No	Title
1	Internal Audit Charter

<p><b>Background Papers</b>  <i>(These are unpublished works which have been relied on to a material extent when preparing the report. They must be listed in the section below. If the report is going to Executive, you must provide copies of the background papers).</i></p>