

# NORTH WEST LEICESTERSHIRE DISTRICT COUNCIL

AUDIT AND GOVERNANCE COMMITTEE – WEDNESDAY, 23  
APRIL 2025



<b>Title of Report</b>	<b>INTERNAL AUDIT CHARTER</b>	
<b>Presented by</b>	Kerry Beavis Audit Manager	
<b>Background Papers</b>	<a href="#">Global Internal Audit Standards</a> (GIAS) <a href="#">CIPFA Application Note</a> <a href="#">CIPFA Code of Practice for the Governance of Internal Audit in UK Local Government</a>	<b>Public Report:</b> Yes
<b>Financial Implications</b>	None arising from this report.	
	<b>Signed off by the Section 151 Officer:</b> yes	
<b>Legal Implications</b>	None arising from this report.	
	<b>Signed off by the Monitoring Officer:</b> yes	
<b>Staffing and Corporate Implications</b>	None arising from this report.	
	<b>Signed off by the Head of Paid Service:</b> yes	
<b>Purpose of Report</b>	One of the core functions of the Committee, as defined within its terms of reference, is to approve the Internal Audit Charter (an essential condition of the GIAS) which includes the internal audit mandate and the scope and types of internal audit services.	
<b>Recommendations</b>	<b>THAT THE COMMITTEE APPROVES THE INTERNAL AUDIT CHARTER AT APPENDIX ONE OF THIS REPORT.</b>	

## 1.0 BACKGROUND

- 1.1 In accordance with the Global Internal Audit Standards (GIAS), the purpose, authority and responsibility of the internal audit activity must be formally defined in an Internal Audit Charter. For local government bodies, this is complemented by the CIPFA Application Note and Code of Practice for the Governance of Internal Audit in UK Local Government (the Code).

Whilst the Council's Internal Audit Service has always had a Charter (approved annually by the Audit and Governance Committee), the introduction and requirements of the GIAS has presented an opportunity to review and reshape its contents.

In summary the following have been updated to ensure conformance with the GIAS's –

- An update of the definitions of the Board, Senior Management and the Chief Audit Executive;
- Update of the purpose of Internal Audit;
- Defined the mandate;
- Defined the Roles and Responsibilities of the Chief Audit Executive, including Ethics and Professionalism;
- Added in sections on Managing the internal audit function, communication with the Board and Senior Management; and
- Detailed the areas of oversight of the Board.

<b>Policies and other considerations, as appropriate</b>	
Council Priorities:	An effective Internal Audit Service that conforms to the relevant Standards and Legislation supports the delivery of all council priorities.
Policy Considerations:	None
Safeguarding:	None
Equalities/Diversity:	None
Customer Impact:	None
Economic and Social Impact:	None
Environment, Climate Change and Zero Carbon	None
Consultation/Community/Tenant Engagement:	The Charter was presented to the Corporate Leadership Team on 26 March 2025.
Risks:	Failure to have an approved Internal Audit Charter will lead to non-conformance with relevant Standards and Legislation.
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