

Title of Report	INTERNAL AUDIT CHARTER AND MANDATE	
Presented by	Kerry Beavis Audit Manager	
Background Papers	Global Internal Audit Standards CIPFA Application Note CIPFA Code of Practice for the Governance of Internal Audit in UK Local Government	Public Report: Yes
Financial Implications	None	
	Signed off by the Acting Section 151 Officer: yes	
Legal Implications	None	
	Signed off by the Monitoring Officer: yes	
Staffing and Corporate Implications	None	
	Signed off by the Head of Paid Service: yes	
Purpose of Report	One of the core functions of the Committee, as defined within its terms of reference, is to approve the Internal Audit Charter and Mandate (an essential condition of the GIAS) and the scope and types of internal audit services.	
Recommendations	THAT THE COMMITTEE APPROVES THE INTERNAL AUDIT CHARTER AT APPENDIX ONE.	

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 Chartered Institute of Public Finance and Accountancy (CIPFA) Application Note and Code of Practice for the Governance of Internal Audit in UK Local Government.

2.0 INTERNAL AUDIT CHARTER AND MANDATE

2.1 The Internal audit Charter and Mandate is attached at Appendix 1

Policies and other considerations, as appropriate	
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 Internal Audit Charter and Mandate was presented to the Corporate Leadership Team on 25 March 2026.
Risks:	Failure to have an approved Internal Audit Charter and Mandate will lead to non-conformance with relevant Standards and Legislation.
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