



AGENDA ITEM:

AUDIT AND GOVERNANCE COMMITTEE:

30 May 2023

Report of: Corporate Director of Transformation, Housing & Resources

Contact for further information: Mrs J. Pendleton (Extn. 2603)

(E-mail: Jacqueline.pendleton@westlancs.gov.uk)

SUBJECT: INTERNAL AUDIT CHARTER 2023/24

Wards affected: Borough wide

1.0 PURPOSE OF THE REPORT

1.1 To present the Internal Audit Charter 2023/24 to Members for approval.

2.0 RECOMMENDATION

2.1 That the Internal Audit Charter 2023/24, attached at Appendix 1, be approved to take effect from 30 May 2023.

3.0 BACKGROUND

3.1 The Public Sector Internal Audit Standards (PSIAS) require the purpose, authority and responsibility of internal audit to be formally defined in an Internal Audit Charter which must be periodically reviewed by the Internal Audit Manager.

3.2 The Terms of Reference of this Committee include approval of the Internal Audit Charter. The current version was approved by this committee on 30 May 2022.

3.3 The Charter has been revised to take account of changes to job titles and roles, new reporting lines and new recommendation priority levels. The revised Charter is attached at Appendix 1 of this report.

4.0 SUSTAINABILITY IMPLICATIONS

4.1 There are no significant sustainability impacts associated with this report and, in particular, no significant impact on crime and disorder.

5.0 FINANCIAL AND RESOURCE IMPLICATIONS

5.1 There are no significant financial or resource implications arising from this report as Internal Audit activity is included in existing budget provisions.

6.0 RISK ASSESSMENT

6.1 The formal approval and periodic review of the Internal Audit Charter is required by the Public Sector Internal Audit Standards. Approval of the Charter is therefore a key step in ensuring that the Council complies with statutory requirements.

Background Documents

There are no background documents (as defined in Section 100D(5) of the Local Government Act 1972) to this Report.

Equality Impact Assessment

The decision does not have any direct impact on members of the public, employees, elected members and / or stakeholders. Therefore no Equality Impact Assessment is required.

Appendices

1. INTERNAL AUDIT CHARTER 2023/24