

## REVISED INTERNAL AUDIT CHARTER

**Audit Committee - 12 January 2016**

Report of Chief Finance Officer

Status: For Consideration

Key Decision: No

Portfolio Holder Cllr. Searles

Contact Officer Bami Cole, ext. 7189

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**Recommendation to Audit Committee:** That Members consider the contents of the report and approve the revised Internal Audit Charter.

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**Reason for recommendation:** The Audit Charter sets out the purpose, authority and responsibility of the Council's Internal Audit Service. It is therefore a key document affecting the effectiveness of Internal Audit. The Audit Committee is required to approve amendments to the Charter, as part of its terms of reference remit, to oversee the effectiveness of the Council's Internal Audit Service.

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### Introduction and Background

- 1 Members of this Committee last approved the revised Internal Audit Charter in January 2014, which was amended to reflect the new Public Sector Internal Audit Standards, which came into effect on 1 April 2013. This updated version incorporates recommendations made within the PWC external quality review report in 2014, in order to comply fully with current best practice. The Internal Audit Charter is a key document, which details the way Internal Audit will conduct or govern itself, in fulfilling its assurance remit. In particular, it sets out the Purpose, Authority, Scope and Responsibilities of Internal Audit.
- 2 A copy of the updated Charter is attached as an Appendix. Members may note that whilst there are generic elements within the shared services with Dartford Borough Council, a separate Internal Audit Charter has been created for each partner within the shared service. Hence this version of the Charter relates entirely to Sevenoaks District Council, in order to reflect the culture, customs and traditions of Sevenoaks District Council.
- 3 The Charter has been approved by senior management. Members are requested to consider and approve the Charter.

## **Key Implications**

### Financial

Not Applicable

### Legal Implications and Risk Assessment Statement.

No additional legal implication beyond the Council's duty to comply with the Accounts and Audit Regulations 2015 in regard to its arrangements for Internal Audit.

The Council is required to have adequate and effective Internal Audit arrangements in place. The revised Internal Audit Charter sets the basis of the arrangement and reflects relevant regulatory and professional standards.

### Equality Assessment

The decisions recommended through this paper have a remote or low relevance to the substance of the Equality Act. There is no perceived impact on end users.

## **Conclusions**

This report presents the revised Internal Audit Charter which set out the purpose, authority and responsibility of the Council's Internal Audit service and reflects current best practice. Members are requested to approve the Charter.

**Appendices**      Appendix - Revised Internal Audit Charter

- Background Papers:
- a) The Accounts and Audit Regulations 2011  
<http://www.legislation.gov.uk/uksi/2015/234/regulation/2/made>
  - b) The Public Sector Internal Audit Standards 2013  
<https://www.gov.uk/publications/public-sector-internal-audit-standards>
  - c) [Sevenoaks District Council's Constitution](#)

**Adrian Rowbotham**

**Chief Finance Officer**