

**TITLE:** Internal Audit Charter and Strategy

Committee: Audit Committee

Date: 19<sup>th</sup> March 2024

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Report No: Y163

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## **1.0 ISSUE**

- 1.1. To seek the Committee's annual approval of the Internal Audit Charter and Strategy.

## **2.0 RECOMMENDATION(S)**

- 2.1. That the Committee approves the Internal Audit Charter and Strategy.

## **3.0 BACKGROUND/OPTIONS**

- 3.1. The role of Internal Audit is to provide the Audit Committee, and management, with independent assurance on the effectiveness of the Council's governance, risk management and internal control environment.
- 3.2. The purpose of this Internal Audit Charter is to define Internal Audit's purpose, authority and responsibility. It establishes the position of Internal Audit's activity within the Council and reporting lines; authorises access to records, personnel and physical property relevant to the performance of audit work; and defines the scope of Internal Audit activities.
- 3.3. The Internal Audit Charter and Strategy is subject to annual approval by the Audit Committee. Since the Committee last approved a Charter in March 2023, the content and format has been fully reviewed and no amendments are proposed at this time.

## **4.0 ARGUMENTS/CONCLUSION(S)**

- 4.1. The attached report (Appendix 1) provides the Committee with the Internal Audit Charter and Strategy for formal review and approval.

## **5.0 FINANCIAL IMPLICATIONS / EQUALITY IMPACT STATEMENT / CARBON IMPACT ASSESSMENT**

- 5.1. There are no additional financial implications arising from this report. Equality and Carbon Impact Assessments are not required.

## **6.0 APPENDICES**

Appendix 1 – Internal Audit Charter and Strategy

Background Documents:

None