

Title: Internal Audit Charter and Mandate

Committee: Audit Committee

Date: 15th April 2025

Author: Chief Internal Auditor

Report No: Z168

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1.0 Issue

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

2.0 Recommendation

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

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 and Mandate 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 Mandate is subject to annual approval by the Audit Committee. Since the Committee last approved a Charter in March 2024, the document has been fully reviewed to align with the new Global Internal Audit Standards.
- 3.4. The Charter and Mandate reflects the expected role of the Audit Committee, in accordance with the Global Internal Audit Standards, on pages 4 and 5 of the Appendix.

4.0 Arguments / Conclusion

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

5.0 Additional Implications Assessment

- 5.1 In the table below, please put Yes or No in each box:

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| Financial Implications No | Legal Implications No | Human Resources (HR) Implications No |
| Equality Impact Assessment (EIA) No | Carbon Impact Assessment (CIA) No | Data Protection Impact Assessment (DPIA) No |

6.0 Appendices

6.1 Appendix 1 – Internal Audit Charter and Mandate

7.0 Background Documents

7.1 None