

28th NOVEMBER 2022

INTERNAL AUDIT – AUDIT CHARTER

SUMMARY:

The Internal Audit Charter, which details the purpose, authority and responsibility of Internal Audit within Rushmoor Borough Council, has been reviewed and updated by the Audit Manager.

RECOMMENDATION:

Members are requested to endorse the updated Internal Audit Charter.

1 Introduction

- 1.1 The Internal Audit Charter (“the Charter”) details the purpose, authority and responsibility of Internal Audit within Rushmoor Borough Council (RBC).
- 1.2 The Committee is required to approve the Charter in line with their powers and duties detailed within the Constitution.

2 Internal Audit Charter

- 2.1 As part of the Public Sector Internal Audit Standards (PSIAS) there is a requirement to have in place a Charter, which should be periodically reviewed by the Audit Manager and presented to the Committee.
- 2.2 The Charter has been updated to refine the purpose, authority and responsibility of Internal Audit, details of which are contained within **Appendix A**.

3 Recommendation

- 3.1 Members are requested to endorse the updated Internal Audit Charter.

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HEAD OF SERVICE: Ross Brown, Interim Executive Head of Financial Services &
s151 Officer

References:

- Public Sector Internal Audit Standards (PSIAS)

<https://www.cipfa.org/policy-and-guidance/standards/public-sector-internal-audit-standards>