

Bridgend County Borough Council - Audit Committee

26th April 2007

Report of the Chief Internal Auditor – Internal Audit Charter

PURPOSE OF REPORT

1. To update the Internal Audit Charter to reflect changes both within the Council and to recognise best internal audit practice.

CONNECTION TO CORPORATE IMPROVEMENT PLAN/OTHER CORPORATE PRIORITY

2. There is no direct connection to the CIP or other Corporate Priority.

BACKGROUND

3. The Internal Audit Charter lays down the terms of reference for the Internal Audit Division. It is broadly in line with good internal audit practice indeed our current charter is included in CIPFA's 'Internal Audit Manual' as an example of what such a charter should look like.

CURRENT SITUATION/PROPOSAL

4. However, all such documents require periodical review to prevent them from becoming outdated. I have undertaken such a review and attach in an **Appendix** a revised version of the charter.
5. I have deliberately included a 'marked up' copy of the document to allow members to see where amendments have been made. These amendments broadly fit into 4 categories:
 - Amendments that reflect changes in the division's role e.g. the transfer of Data Protection responsibilities to Legal.
 - Amendments that reflect changes to the Council's organisation e.g. 'Corporate Services Directorate' becoming 'Resources Directorate'.
 - Amendments to reflect changes in the 'Code of Practice for Internal Audit in Local Government in the United Kingdom'. Mainly the requirement for me to produce an Internal Audit Strategy and an Operational Plan of no more than one year.
 - Amendments that clarify the content or correct errors in the existing Charter.

EFFECT UPON POLICY FRAMEWORK & PROCEDURE RULES

6. There is no link to the Policy Framework and/ or Procedure Rules.

LEGAL IMPLICATIONS

7. There are no legal implications.

FINANCIAL IMPLICATIONS

8. There are no financial implications other than those set out in the report itself.

RECOMMENDATION

9. That members endorse the revised Internal Audit Charter as appended to this report.

Nyall Meredith

Chief Internal Auditor

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Background documents: None

Report Approval	Name	Date	Version Approved
Legal	Sally Hughes	19/4/07	
Finance			
Chief Officer			
Cabinet Member			

	Name	Date	Time
Chairperson (Urgent only)			
Sent to Cabinet_Committee			