

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO AUDIT COMMITTEE

8th July 2010

REPORT OF THE HEAD OF PROPERTY & FINANCE

INTERNAL AUDIT TERMS OF REFERENCE

2010 - 2011

1. Purpose of Report.

1. To present to Members the Council's Internal Audit 2010 – 2011 Terms of Reference.

2. Connection to Corporate Improvement Plan / Other Corporate Priority.

- 2.1. Internal Audit's work impacts on all of the Corporate Improvement Plan/other corporate priorities.

3. Background

- 3.1. In accordance with the Code of Practice for Internal Audit in Local Government in the United Kingdom 2006, the purpose, authority and responsibility of Internal Audit must be formally defined in terms of reference which is consistent with this code. The Terms of Reference should include (this list is not exhaustive):-

- Establish the responsibilities and objectives of internal audit;
- Establish the organisational independence of Internal Audit,
- Establish the accountability, reporting lines and relationships between the Head of Internal Audit and those charged with governance;
- Recognise that Internal Audit's remit extends to the entire control environment of the organisation;
- Identify Internal Audit's contribution to the review of the effectiveness of the control environment;
- Require and enable the Head of Internal Audit to deliver an annual audit opinion;
- Establish Internal Audit's right of access to all records, assets, personnel and premises, including those of partner organisations, and its authority to obtain such information and explanations as it considers necessary to fulfil its responsibilities.

4. Current situation / proposal

- 4.1. Attached at Appendix 1 is the Terms of Reference for Internal Audit.

5. Effect upon Policy Framework & Procedure Rules.

- 5.1. None

6. Legal Implications.

6.1. There are no legal implications.

7. Financial Implications.

7.1. None

8. Recommendation.

8.1. That Members note the report

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Head of Property & Finance
22nd June 2010

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Background Documents

None