

# **BRIDGEND COUNTY BOROUGH COUNCIL**

## **REPORT TO AUDIT COMMITTEE**

**7<sup>th</sup> JULY 2011**

### **REPORT OF THE ASSISTANT CHIEF EXECUTIVE - PERFORMANCE**

#### **INTERNAL AUDIT'S TERMS OF REFERENCE**

##### **1. Purpose of Report.**

1. The purpose of this report is to present the Internal Audit's Terms of Reference for approval.

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

- 2.1. The work of audit is intended to assist in the achievement of all corporate and service objectives.

##### **3. Background**

- 3.1. Part of the CIPFA Code of Practice for Internal Audit in Local Government is guidance that the Council should have terms of reference for its internal audit. This report presents Terms of Reference for Bridgend CBC's Internal Audit Service in its provision of internal audit to the Council.

##### **4. Current situation / proposal**

- 4.1. The Terms of Reference (ToR) is attached at Appendix A.
- 4.2. They set out a number of areas, including Responsibilities and Objectives; Reporting Lines and Relationships; Independence and Accountability; amongst others.
- 4.3. The approval of the Terms of Reference for Internal Audit is an important function for this committee and is an outcome that is tangible. The ToR will be reviewed annually and will be presented to the committee for approval each year. As there is a link to the IA Strategy and IA plan it is logical that these documents are considered at the same time.

##### **5. Effect upon Policy Framework & Procedure Rules.**

- 5.1. There is no effect upon the policy framework and procedure rules

##### **6. Equality Impact Assessment.**

- 6.1. There are no equality issues.

##### **7. Financial Implications.**

- 7.1. There are no financial implications as result of this report

## **8. Recommendation.**

8.1. That the Committee approves the Terms of Reference as set out in Appendix A to this report.

**David Macgregor**  
**Assistant Chief Executive - Performance**  
**7<sup>th</sup> July 2011**

**Contact Officer:** Helen Smith – Chief Internal Auditor

**Telephone:** (01656) 754901

**E-mail:** [internalaudit@bridgend.gov.uk](mailto:internalaudit@bridgend.gov.uk)

### **Postal Address**

Bridgend County Borough Council  
Internal Audit  
Innovation Centre  
Bridgend Science Park  
Bridgend  
CF31 3NA

### **Background Documents**

None