

Safest People, Safest Places

AUDIT AND RISK COMMITTEE

31 July 2019

INTERNAL AUDIT CHARTER

County Durham and Darlington
Fire and Rescue Authority



REPORT OF THE HEAD OF INTERNAL AUDIT

Purpose of the Report

1. The purpose of this report is to seek Audit and Risk Committee approval to the Internal Audit Charter initially agreed in July 2018 to be applied to all reviews undertaken as part of the Internal Audit plan for 2019/20.

Background

2. The Public Sector Internal Audit Standards (PSIAS), that came into effect from April 2013, and which were subsequently revised from 01 April 2017, define internal audit as,

'an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.'

Internal Audit Charter

3. The Internal Audit Charter defines the Internal Audit Service's purpose, authority and responsibility. It establishes Internal Audit's position within the organisation, including the nature of the Chief Internal Auditor and Corporate Fraud Manager's functional reporting relationship with the Audit and Risk Committee; authorises access to records, personnel and physical properties relevant to the performance of engagements; and defines the scope of internal audit activities. Final approval of the Internal Audit Charter resides with the Service Leadership Team and Audit and Risk Committee.
4. The Charter reflecting the changes made to the PSIAS in 2017 was previously considered by the Audit and Risk Committee on 26 July 2018 and Service Leadership Team on 27 July 2018. The Charter is subject to annual review by the Chief Internal Auditor and Corporate Fraud Manager. On this occasion, with no new revisions to the PSIAS made, it is considered that no further amendments are required.

Recommendation

5. It is recommended that, in considering the content of the report, Members:
 - **agree** the Internal Audit Charter attached at Appendix 1.
 - **note** that the Internal Audit Charter was presented to the Service Leadership Team at its meeting on 19 June 2019 with no amendments requested.

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