

Key Decision	No
Listed on Forward Plan	Yes
Within Policy	Yes
Policy Document	N/a

INTERNAL AUDIT STRATEGY AND CHARTER

Contact Officer : **Duncan Wilkinson, Head of Audit & Risk Management**

1. Purpose

1.1. To submit the Internal Audit Strategy and Internal Audit Charter for approval.

2. Recommendations

2.1. The Committee approves the revised Strategy and Charter at Annexes A & B.

3. Issues and Choices

3.1. Internal audit is required to maintain a Strategy and Charter in accordance with best practice and to provide a structure by which the service is delivered in accordance with professional best practice and Audit Committee priorities.

3.2. The Strategy is set out at Annex A.

3.3. The Charter is set out at Annex B.

3.4. Both documents have received some minor amendment to those previously approved by the Committee but not that significantly changes the content.

4. Implications

4.1. Policy

4.1.1. None

4.2. Resources & Risk

4.2.1. None

N Capital

N Revenue

N Accommodation

IT

Medium Term Plan

Asset Management

4.3. Legal

4.3.1. The change meets the Accounts and Audit Regulations 2003 requirements.

4.4. Other Implications

4.4.1. None

Equalities / Diversity

Sustainability

Human Rights

E-Government

Stakeholders

Crime & Disorder

Background Papers :