

Audit, Risk and Governance Committee
Meeting to be held on Monday, 24 July 2023

Electoral Division affected:
(All Divisions);

Internal Audit Charter
(Appendix 'A' refers)

Contact for further information:
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Brief Summary

The Internal Audit Charter establishes the framework within which Lancashire County Council's Internal Audit Service operates to best serve the council and to meet its professional obligations under applicable professional standards. It defines the purpose, authority and responsibility of internal audit activity; establishes the Internal Audit Service's position within the organisation; authorises access to records, personnel and physical properties relevant to the performance of engagements; and defines the scope of internal audit activities.

The Charter is subject to periodic review by the Head of Internal Audit.

Recommendation

The Audit, Risk and Governance Committee is asked to consider and approve the Internal Audit Charter as set out at Appendix 'A'.

Detail

The Internal Audit Charter was last approved by this committee in July 2022. Following an annual review of the Charter it remains relatively unchanged since it was last presented to this committee.

The main change can be found at section 11, non-audit work: investigations and counter-fraud services. This change is to reflect the Internal Audit Service's approach in combating and responding to financial crime.

Appendices

Appendix	Title
Appendix A	Internal Audit Charter



Consultations

N/A

Implications:

This item has the following implications, as indicated:

Risk management

The Internal Audit Charter establishes the framework within which Lancashire County Council's Internal Audit Service operates. This in turn supports the Audit, Risk and Governance Committee in undertaking its role, which includes providing independent oversight of the adequacy of the council's governance, risk management and internal control framework.

Local Government (Access to Information) Act 1985 List of Background Papers

Paper	Date	Contact/Tel
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N/A

Reason for inclusion in Part II, if appropriate

N/A

