

Audit, Risk and Governance Committee
Meeting to be held on Monday, 25 July 2022

Electoral Division affected:
(All Divisions);

Internal Audit Charter
(Appendix 'A' refers)

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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 Service – Internal Audit.

Recommendation

The committee is asked to consider and approve the Internal Audit Charter, as set out at Appendix A.

Detail

Since the Internal Audit Charter was last approved, the Internal Audit service has experienced some changes, including the appointment of a new Head of Service. It is therefore appropriate that the document is reviewed and amended to ensure the document is up to date and supports the activities of the Internal Audit Service.

Following the review of the Charter, it remains relatively unchanged. The main change can be found at section 1.2. This moves responsibility for approving the Charter from the council's Corporate Management Team and the Audit, Risk and Governance Committee, to just the Audit, Risk and Governance Committee.

Consultations

The Chief Executive and Director of Resources and the Director of Finance have been consulted.

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