

North East Derbyshire District Council

Audit Committee

14th April 2025

INTERNAL AUDIT CHARTER

Report of the Head of the Internal Audit Consortium

Classification: This report is public

Report By: Head of the Internal Audit Consortium

Contact Officer: **Jenny Williams : Jenny.williams@ne-derbyshire.gov.uk**

PURPOSE / SUMMARY

This report is for Members information and approval of the new Internal Audit Charter that reflects the requirements of the Global Internal Audit Standards in the UK Public Sector.

RECOMMENDATIONS

1. That the Internal Audit Charter be agreed.
2. That the agreed Internal Audit Charter be reviewed annually or sooner than that in the event of any significant changes to the Internal Audit function or the Global Internal Audit Standards.

IMPLICATIONS

Finance and Risk: Yes ☐ No ☒

Details:

The adoption of a Charter in line with the Global Internal Audit Standards helps to ensure that the Internal Audit Consortium is operating in line with best practice and thereby providing value for money.

On Behalf of the Section 151 Officer

Legal (including Data Protection): Yes ☐ No ☒

Details:

On Behalf of the Solicitor to the Council

Staffing: Yes ☐ No ☒
Details:

On behalf of the Head of Paid Service

DECISION INFORMATION

Decision Information	
Is the decision a Key Decision? A Key Decision is an executive decision which has a significant impact on two or more District wards or which results in income or expenditure to the Council above the following thresholds: NEDDC: Revenue - £100,000 <input type="checkbox"/> Capital - £250,000 <input type="checkbox"/> <input checked="" type="checkbox"/> <i>Please indicate which threshold applies</i>	No
Is the decision subject to Call-In? (Only Key Decisions are subject to Call-In)	No
District Wards Significantly Affected	None
Consultation: Leader / Deputy Leader <input type="checkbox"/> Cabinet <input type="checkbox"/> SMT <input type="checkbox"/> Relevant Service Manager <input checked="" type="checkbox"/> Members <input type="checkbox"/> Public <input type="checkbox"/> Other <input type="checkbox"/>	No Details:

Links to Council Plan priorities, including Climate Change, Equalities, and Economics and Health implications.

The Internal Audit Charter highlights how internal audit can contribute to ensuring that the Council has sound governance, risk and control arrangements in place.
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REPORT DETAILS

1 Background

- 1.1 The current Internal Audit Charter meets the requirements of the Public Sector Internal Audit Standards (PSIAS) however, from the 1st April 2025 the Global Internal Audit Standards in the UK Public Sector replace the PSIAS. The new Charter has been developed to meet the requirements of the Global Internal Audit Standards.

2. Details of Proposal or Information

- 2.1 In accordance with the Global Internal Audit Standards, the Head of Internal Audit must develop and maintain an Internal Audit Charter that specifies, as a minimum, the internal audit function's:

- Purpose of internal auditing
- Commitment to adhering to the Global Internal Audit Standards
- Mandate, including scope and types of service to be provided, and the audit committee's responsibilities and expectations regarding management's support of the internal audit function
- Organisational position and reporting relationships

- 2.2 The proposed Internal Audit Charter is attached as Appendix 1.

3 Reasons for Recommendation

- 3.1 To comply with the Global Internal Audit Standards and to clearly set out the purpose, authority and principal responsibilities of the Internal Audit Consortium.

4 Alternative Options and Reasons for Rejection

- 4.1 Not Applicable

DOCUMENT INFORMATION

Appendix No	Title
1	Internal Audit Charter
Background Papers (These are unpublished works which have been relied on to a material extent when preparing the report. They must be listed in the section below. If the report is going to Cabinet you must provide copies of the background papers)	