

North East Derbyshire District Council

Audit Committee

27th April 2026

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

The purpose of this report is to report to Members for information and approval the results of a review of the Internal Audit Charter. The Global Internal Audit Standards in the UK Public Sector require the Head of Internal Audit to periodically review the Internal Audit Charter and present it to the relevant Committee for approval.

RECOMMENDATIONS

1. That subject to any comments Members may wish to make, 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 in the UK Public Sector.

IMPLICATIONS

Finance and Risk: Yes No

Details:

The adoption of a Charter in line with the Global Internal Audit Standards in the UK Public Sector 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.

REPORT DETAILS

1 Background

1.1 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 functions: -

- Purpose of internal auditing
- Commitment to adhering to the Global Internal Audit Standards in the UK Public Sector
- 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. Details of Proposal or Information

2.1 The Internal Audit Charter was last formally approved by this Committee in April 2025. It was agreed that the Charter would be reviewed every year to ensure that it is kept up to date and in accordance with CIPFA recommended practice.

2.2 There have been no updates to the Global Internal Audit Standards in the UK Public Sector since the last review of the Charter.

2.3 The current Internal Audit Charter has been reviewed and it is felt that it is still fit for purpose. The only addition is in respect of including Rykneld Homes Ltd as the Internal Audit Consortium are the appointed Auditors for North East Derbyshire District Council's company.

2.4 The Internal Audit Charter is attached as Appendix 1.

3 Reasons for Recommendations

3.1 To comply with the Global Internal Audit Standards in the UK Public Sector 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)	