

WIRRAL COUNCIL

AUDIT AND RISK MANAGEMENT COMMITTEE

10 JUNE 2013

SUBJECT:	INTERNAL AUDIT CHARTER
WARD/S AFFECTED:	ALL
REPORT OF:	CHIEF INTERNAL AUDITOR
KEY DECISION:	NO

1.0 EXECUTIVE SUMMARY

- 1.1. Following the publication of Public Sector Internal Audit Standards (PSIAS) on 1st April 2013 the Internal Audit Charter has been reviewed and updated to ensure that it complies with the new standards.
- 1.2 The revised and updated Internal Audit Charter is attached at Appendix 1.

2.0 BACKGROUND

- 2.1 The PSIAS were adopted by Relevant Internal Audit Standard Setters (RIASS), which includes representatives from all Governments covering England, Scotland, Ireland and Wales; the Health Sector and the Chartered Institute of Public Finance and Accountancy (CIPFA), in respect of Local Government across the UK.
- 2.2 The standards are based on the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF), and are intended to promote further improvement in the professionalism, quality, consistency and effectiveness of internal audit across the public sector.
- 2.3 The standards reaffirm the importance of robust, independent and objective internal audit arrangements, to provide senior management with the key assurances they need to support them both in managing the organisation and in producing the Annual Governance Statement.

3.0 INTERNAL AUDIT CHARTER

- 3.1 The Internal Audit Charter establishes the purpose, authority and responsibilities for the Internal Audit Service for Wirral Council and establishes internal audits position within the Council, including:
 - Reporting lines and access to records

- personnel and physical property relevant to the performance of audit work
- arrangements for the appointment of the Chief Internal Auditor and internal audit staff
- the nature of professionalism, skills and experience required; and
- the scope of Internal Audit activities.

3.2 The Chief Internal Auditor will periodically review the charter and present it to the Audit and Risk Management Committee for approval.

3.3 A quality assurance review and improvement programme will be undertaken periodically by the Chief Internal Auditor to ensure that the Internal Audit function remains compliant with the PSIAS.

3.4 The Internal Audit Charter has been comprehensively reviewed and updated by Internal Audit to ensure that it complies with the new PSIAS and a copy is attached at Appendix 1.

4.0 IMPLICATIONS FOR VOLUNTARY, COMMUNITY AND FAITH GROUPS

4.1 There are none arising from this report.

5.0 RESOURCE IMPLICATIONS: FINANCIAL; IT; STAFFING; AND ASSETS

5.1 There are none arising from this report.

6.0 LEGAL IMPLICATIONS

6.1 The PSIAS set out the work of the internal auditor and the expectations placed upon them in auditing local government bodies.

7.0 EQUALITIES IMPLICATIONS

7.1 Has the potential impact of your proposal(s) been reviewed with regard to equality?

No because there is no relevance to equality.

8.0 CARBON REDUCTION IMPLICATIONS

8.1 There are none arising from this report.

9.0 PLANNING AND COMMUNITY SAFETY IMPLICATIONS

9.1 There are none arising from this report.

10.0 RECOMMENDATIONS

10.1 That the Members endorse the revised Internal Audit Charter.

11.0 REASON FOR RECOMMENDATION

- 11.1 To provide the Members with assurance that the Internal Audit function is taking appropriate measures to comply with statutory requirements.
- 11.2 To ensure that the Internal Audit Charter is up to date and complies with the PSIAS.
- 11.3 That the Internal Audit Charter be made available to all Members, Officers' and Partners by being included on the Council Intranet site.

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APPENDICES

Appendix 1: Internal Audit Charter

REFERENCE MATERIAL

Public Sector Internal Audit Standards

SUBJECT HISTORY (last 3 years)

Council Meeting	Date
Audit and Risk Management Committee	