

Subject	Corporate Assurance (Internal Audit) Charter Report 2024-26	Status	For Publication
Report to	Audit and Governance Committee	Date	19/09/2024
Report of	Head of Corporate Assurance		
Equality Impact Assessment	Not Required		
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1 Purpose of the Report

- 1.1 This report presents to the Committee the Corporate Assurance (Internal Audit) Charter for approval as required by the Public Sector Internal Audit Standards (PSIAS).

2 Recommendation

- 2.1 The Committee is recommended to consider and approve the Corporate Assurance (Internal Audit) Charter and consequently be assured that the function operates in accordance with the relevant standards.**

3 Background Information

- 3.1 The first Standard in the PSIAS – 1000 Purpose, Authority and Responsibility, states that:

“The internal audit charter is a formal document that defines the internal audit activity’s purpose, authority and responsibility. The internal audit charter establishes the internal audit activity’s position within the organisation, including the nature of the Head of Internal Audit’s functional reporting relationship with the Board (Audit Committee); authorises access to records, personnel and physical properties relevant to the performance of engagement; and defines the scope of internal audit activities. Final approval of the internal audit charter resides with the Board.”

- 3.2 The Charter is structured to explain the various aspects of the function, its Mission and Core Principles, authority and scope, purpose, definitions, responsibilities of Corporate Assurance (Internal Audit) and Senior Management, the position of Corporate Assurance (Internal Audit) within the organisation, the resources, skills, competencies and standards, access to people and information, the scope of activity, planning, reporting and quality assurance.
- 3.3 Some of the language used in the Charter is generic, to cover the various organisations that Corporate Assurance (Internal Audit) serves.
- 3.4 It is good practice to review the Charter periodically to ensure it reflects how the function operates but also to ensure that the requirements and provisions of the PSIAS are adequately covered.
- 3.5 The Charter remains representative of how the service currently operates and therefore minor changes have been made only to reflect Corporate Assurance (Internal Audit). The PSIAS are currently under review, due for implementation during 2025, and the Charter will be updated to reflect any changes required.

4. Appendix

Appendix 1 – Corporate Assurance (Internal Audit) Charter 2024 – 2026

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Date: 2nd September 2024