

Subject	Corporate Assurance (Internal Audit) Mandate and Charter & Strategy Report 2025-2028	Status	For Publication
Report to	Audit and Governance Committee	Date	17/07/2025
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) Mandate and Charter & Strategy for approval as required by the Global Internal Audit Standards UK (GIAS).

2 Recommendation

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

3 Background Information

- 3.1 The GIAS UK replaced the Public Sector Internal Audit Standards (PSIAS) that had been in place since April 2017. Within the standards is the requirement for the Head of Corporate Assurance (Internal Audit) to draft a Mandate and Charter & Strategy and present this to the Board.

- 3.2 The particular standards in the GIAS are:

- 6.1 – Internal Audit Mandate which is included under Domain Three, Governing the Internal Audit Function
- 6.2 – Internal Audit Charter which is included also included under Domain Three
- 9.2 – Internal Audit Strategy which is included under Domain Four, Managing the Internal Audit Function.

Refer to Appendix 1 for an extract of the relevant Standards in the GIAS.

- 3.3 The Mandate and 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 within the organisation, the resources, skills, competencies and standards, access to people and information, the scope of activity, planning, reporting and quality assurance. It is applicable to all client organisations and, in that context, some of the language is generic to cover the various organisations Corporate Assurance serves.

- 3.4 It is good practice to review the Mandate and Charter periodically to ensure it reflects how the function operates but also to ensure that the requirements and provisions of the GIAS are adequately covered.
- 3.5 The Strategy sets out the vision and long-term objectives of the Function, to support client organisations to achieve their strategic objectives and priorities and to enable the Function to fulfil its Mandate.

4. Appendix

Appendix 1 – Extract from GIAS Standards

Appendix 2 - Corporate Assurance Mandate and Charter 2025–2028

Appendix 3 – Corporate Assurance (Internal Audit) Strategy 2025-2028

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EXTRACT FROM THE GLOBAL INTERNAL AUDIT STANDARDS

Standard 6.1 Internal Audit Mandate

Requirements

The chief audit executive must provide the board and senior management with the information necessary to establish the internal audit mandate. In those jurisdictions and industries where the internal audit function's mandate is prescribed wholly or partially in laws or regulations, the internal audit charter must include the legal requirements of the mandate. (See also Standard 6.2 Internal Audit Charter and "Applying the Global Internal Audit Standards in the Public Sector.")

To help the board and senior management determine the scope and types of internal audit services, the chief audit executive must coordinate with other internal and external assurance providers to gain an understanding of each other's roles and responsibilities. (See also Standard 9.5 Coordination and Reliance.)

The chief audit executive must document or reference the mandate in the internal audit charter, which is approved by the board. (See also Standard 6.2 Internal Audit Charter.)

Periodically, the chief audit executive must assess whether changes in circumstances justify a discussion with the board and senior management about the internal audit mandate. If so, the chief audit executive must discuss the internal audit mandate with the board and senior management to assess whether the authority, role, and responsibilities continue to enable the internal audit function to achieve its strategy and accomplish its objectives.

Essential Conditions

Board

Discuss with the chief audit executive and senior management the appropriate authority, role, and responsibilities of the internal audit function.

Approve the internal audit charter, which includes the internal audit mandate and the scope and types of internal audit services.

Senior Management

Participate in discussions with the board and chief audit executive and provide input on expectations for the internal audit function that the board should consider when establishing the internal audit mandate.

Support the internal audit mandate throughout the organization and promote the authority granted to the internal audit function.

Standard 6.2 Internal Audit Charter

Requirements

The chief audit executive must develop and maintain an internal audit charter that specifies, at 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 services to be provided, and the board's responsibilities and expectations regarding management's support of the internal audit function. (See also Standard 6.1 Internal Audit Mandate.)

Organizational position and reporting relationships. (See also Standard 7.1 Organizational Independence.)

The chief audit executive must discuss the proposed charter with the board and senior management to confirm that it accurately reflects their understanding and expectations of the internal audit function.

Essential Conditions

Board

Discuss with the chief audit executive and senior management other topics that should be included in the internal audit charter to enable an effective internal audit function.

Approve the internal audit charter.

Review the internal audit charter with the chief audit executive to consider changes affecting the organization, such as the employment of a new chief audit executive or changes in the type, severity, and interdependencies of risks to the organization.

Senior Management

Communicate with the board and chief audit executive about management's expectations that should be considered for inclusion in the internal audit charter.

Standard 9.2 Internal Audit Strategy

Requirements

The chief audit executive must develop and implement a strategy for the internal audit function that supports the strategic objectives and success of the organization and aligns with the expectations of the board, senior management, and other key stakeholders.

An internal audit strategy is a plan of action designed to achieve a long-term or overall objective. The internal audit strategy must include a vision, strategic objectives, and supporting initiatives for the internal audit function. An internal audit strategy helps guide the internal audit function toward the fulfilment of the internal audit mandate.

The chief audit executive must review the internal audit strategy with the board and senior management periodically.