

Internal Audit Charter 2026/27

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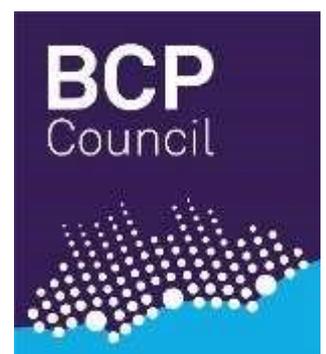
Annual evolution changes to this Charter are shown in red text each year

Internal Audit

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1. Purpose of the Internal Audit Charter

- 1.1 The Internal Audit Charter is required as part of the Global Internal Audit Standards (GIAS) which provide worldwide professional practice for internal auditing. For UK Local Authorities, the Chartered Institute of Public Finance and Accountancy (CIPFA) have the authority for setting standards for internal audit. The Internal Audit Charter also adheres to the requirements set out by CIPFA in the following documents (as amended):
- Application Note for the Global Internal Audit Standards in the UK Public Sector.
 - Code of Practice for the Governance of Internal Audit in UK Local Government.
 - Position Statement: audit committees in local authorities and police.
 - The role of the head of internal audit.
 - Developing an effective assurance framework in a local authority.
- 1.2 The Internal Audit Charter includes the:
- Purpose of Internal Auditing;
 - Commitment to adhering to the Global Internal Audit Standards;
 - Mandate, including scope and types of services, Audit & Governance Committee and senior management responsibilities, expectations and support;
 - Organisational position and reporting relationships.
- 1.3 The Internal Audit Charter is divided into five Domains outlined in the GIAS which are as follows (Appendix G):
- Domain I: Purpose of Internal Auditing.
 - Domain II: Ethics and Professionalism.
 - Domain III: Governing the Internal Audit Function.
 - Domain IV: Managing the Internal Audit Function.
 - Domain V: Performing Internal Audit Services.

2. Who the Charter applies to

- 2.1 The Charter applies to employees (particularly those within Internal Audit), Senior Management, Statutory Officers and Councillors (particularly those on the Audit & Governance Committee).

3. Charter updates

- 3.1 This Charter **updates** the Internal Audit Charter **2025**.

4. Approval process

- 4.1 This Charter requires approval by the Audit and Governance Committee, following consultation with **Statutory Officer Group** (senior management). All significant changes will be approved by Audit & Governance Committee. Any minor changes relating to clarification or wording, will be approved by the Chief Internal Auditor (CIA) and reported to Audit & Governance Committee annually.
- 4.2 The Internal Audit Charter and Mandate will be reviewed by Internal Audit. It will be reviewed at least annually or when changes are required resulting from, for example:
- significant changes to the Global Internal Audit Standards
 - significant reorganisation within the organisation
 - significant changes to the role of the CIA, Audit & Governance Committee, and/or senior management
 - significant changes to BCP Council strategies, objectives, risk profile, or the external environment in which it operates
 - new laws or regulations that may affect the nature and/or scope of internal audit services

5. Links to Council Strategies

- 5.1 The Internal Audit Charter supports the successful delivery of all the BCP Council's objectives, vision and ambitions articulated in the Corporate Strategy, other Key Council Strategies, policies and plans.

6. Internal Audit – Purpose and Mandate (Domain I and Domain III)

Purpose

- 6.1 The purpose of the Internal Audit function is to strengthen BCP Council's ability to create, protect, and sustain value by providing Audit & Governance Committee and management with independent, risk-based, and objective assurance, advice, insight, and foresight.
- 6.2 The Internal Audit function enhances BCP Council's:
- Successful achievement of its objectives
 - Governance, risk management and control processes
 - Decision-making and oversight
 - Reputation and credibility with its stakeholders
 - Ability to service the public interest
- 6.3 BCP Council's Internal Audit function will be delivered effectively by ensuring:
- It is performed by competent professionals in conformance with the Global Internal Audit Standards
 - The Internal Audit team is independently positioned with direct accountability to the board (at BCP Council, this is the Audit & Governance Committee)
 - Arrangements are in place to ensure its Internal Auditors are free from undue influence and committed to making objective assessments.

Commitment to Adhering to the Global Internal Audit Standards

- 6.4 BCP Council's Internal Audit function will adhere to the mandatory elements of the Institute of Internal Auditors' International Professional Practices Framework, which are the Global Internal Audit Standards and Topical Requirements. The CIA will report at least annually to Audit & Governance Committee and senior management regarding the Internal Audit function's conformance with the Standards, which will be assessed through the Quality Assurance and Improvement Program (QAIP).

INTERNAL AUDIT MANDATE (Standard 6.1)

Authority

- 6.5 BCP Council's Internal Audit function mandate is found is contained with the following:

Accounts and Audit Regulations 2015, as amended by the Accounts and Audit (Amendment) Regulations 2024

- 6.6 Regulation 5 of the Accounts and Audit Regulations 2015 requires the Council to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, and taking into account public sector internal auditing standards or guidance.” The Regulations also add that authorities are to “make available such documents and records and supply such information and explanations as are considered necessary by those conducting the internal audit”.

Local Government Act 1972

- 6.7 Internal Audit also assists the Section 151 Officer (Chief Finance Officer) in discharging their delegated responsibilities under Section 151 of the Local Government Act 1972 which requires the Council to “make arrangements for the proper administration of their financial affairs and shall secure that one of their officers has responsibility for the administration of those affairs”.

BCP Council Constitution (Including Financial Regulations)

- 6.8 Part E (Internal Control, Audit and Risk Management) of the Council’s Financial Regulations supports the authority given by Accounts and Audit Regulations 2015 and the Local Government Act 1972.
- 6.9 Part B Section 12 of the Financial Regulations states that “The CIA has rights of access to all Council premises, property, information and data held by officers or councillors of the Council at all reasonable times and is responsible for the overall co-ordination and deployment of external and internal audit resources at the Council. The CIA also has the right to report on any relevant matter of concern to senior management and councillors of the Council outside normal line management arrangements should he/she deem this necessary in protecting the interests of the Council and/or local taxpayers.”
- 6.10 For clarity, the above authority may extend to partner organisations if required.

Responsibilities

Chief Internal Auditor (CIA)

- 6.11 The ‘chief audit executive’ is defined in the GIAS as “the leadership role responsible for effectively managing all aspects of the internal audit function and ensuring the quality performance of internal audit services in accordance with GIAS”. At BCP Council, this role is known as the Chief Internal Auditor (as part of the role of the Head of Audit & Management Assurance).
- 6.12 The CIA is designated by the Chief Finance Officer (CFO) as part of the Service Scheme of Delegation of the Council’s Constitution and plays a key role in providing assurance to Councillors, the CFO, the Head of Paid Service (HPS) and the Statutory Officers Group about the probity, practical deployment and effectiveness of financial management of the Council.
- 6.13 The CIA is responsible for:
- Managing the Internal Audit Service and determining the scope and methods of audit activity.
 - Ensuring that Internal Audit staff operate within current auditing and ethical standards of the professional bodies of which Internal Audit are members.
 - Ensuring Internal Audit staff have an impartial, unbiased attitude and avoid conflicts of interest.
 - Preparing an Internal Audit Charter and annual Internal Audit Plan in consultation with the Audit and Governance Committee for approval.
 - Ensuring that the Internal Audit Service is appropriately resourced in terms of numbers, grades, qualification levels and experience to meet its objectives.
 - Ensuring a system of audit work supervision is in place.
 - Ensuring effective liaison between Internal and External Audit functions.
 - Providing an annual opinion on the overall adequacy and effectiveness of the Council’s control environment for Councillors’ consideration.
 - Notifying External Audit of any matter that they would rightly expect to be informed of in order to support the function of an effective and robust external audit service.

- Determining the nature of any investigation work required in respect of any allegation of wrongdoing, and/or any other action required.
- Requiring any Councillor or staff of the Council to provide any information or explanation needed in the course of an investigation subject to the lawful limits set out in relevant legislation.
- Referring investigations to the Police in consultation with the CFO and Monitoring Officer (MO); under normal circumstances the relevant service manager would also be consulted.
- Referring cases directly to the Police, in consultation with the CFO and MO, if it is believed an internal enquiry would compromise the integrity of the investigation and /or otherwise prejudice the interests of the Council or the general public.

Audit and Governance Committee

- 6.14 For the purpose of the GIAS, the Council's Audit and Governance Committee is as the 'Board' defined by the standards.
- 6.15 Audit and Governance Committee provides independent assurance of the adequacy of the risk management framework and the internal control environment. It provides independent review of BCP Council's governance, risk management and control frameworks and oversees the financial reporting and annual governance processes. It oversees internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place. In line with the CIPFA Position Statement: audit committees in local authorities and police (as amended), there are two independent members of the Audit & Governance Committee.
- 6.16 The Audit and Governance Committee are responsible for the following (please see their Terms of Reference for a full list of responsibilities):
- To approve the Internal Audit Charter.
 - To approve the risk-based Internal Audit Plan, including Internal Audit's resource requirements, the approach to using other sources of assurance and any work required to place reliance upon those other sources.
 - To approve significant interim changes to the risk-based Internal Audit Plan and resource requirements.
 - To consider reports from the Head of Internal Audit on Internal Audit's performance during the year, including the performance of external providers of internal audit services. These will include:
 - a) updates on the work of internal audit including key findings, issues of concern and action in hand as a result of internal audit work.
 - b) regular reports on the results of the Quality Assurance Improvement Programme (QAIP)
 - c) reports on instances where the internal audit function does not conform to the GIAS and LGAN (now the Application Note for the Global Internal Audit Standards in the UK Public Sector), considering whether the non-conformance is significant enough that it must be included in the AGS.
 - To consider the Head of Internal Audit's annual report, with specific reference to:
 - a) The statement of the level of conformance with the GIAS and LGAN (now the Application Note for the Global Internal Audit Standards in the UK Public Sector), and the results of the QAIP that support the statement – these will indicate the reliability of the conclusions of internal audit.
 - b) The opinion on the overall adequacy and effectiveness of the council's framework of governance, risk management and control together with the summary of the work supporting the opinion – these will assist the committee in reviewing the AGS.
 - To consider summaries of specific internal audit reports as scheduled in the forward plan for the Committee or otherwise requested by Councillors.
 - To receive reports outlining the action taken where the Head of Internal Audit has concluded that management has accepted a level of risk that may be unacceptable to the authority or there are concerns about progress with the implementation of agreed actions.

- To contribute to the QAIP and in particular to the external quality assessment of internal audit that takes place at least once every 5 years.
- To commission work from the Internal Audit Service with due regard to the resources available and the existing scope and breadth of their respective work programmes and the forward plan for the Committee.
- To consider the arrangements for corporate governance including reviews of the Local Code of Corporate Governance and review and approval of the Annual Governance Statement (AGS).
- To consider arrangements for risk management including the approval of the Risk Management Strategy and review of the Council's corporate risk register.
- To consider the Council's framework of assurance and ensure that it adequately addresses the risks and priorities of the Council.
- To consider the Council's arrangements to secure value for money and review assurances and assessments on the effectiveness of these arrangements.
- To review the governance and assurance arrangements for significant partnerships or collaborations.
- To consider arrangements for counter-fraud and corruption, including 'whistle-blowing' including approval of the Anti-Fraud & Corruption Policy and the outcomes of any investigations in relation to this policy.

Chief Finance Officer, Section 151 Officer (CFO)

6.17 The CFO (S151) will be responsible for:

- Advising on effective systems of internal control to ensure that public funds are properly safeguarded and used economically, efficiently, and in accordance with statutes, regulations, and other relevant statements of best practice.
- Conducting an annual review of the effectiveness of the system of internal control and publishing the results of this within the AGS for inclusion in the Council's Annual Statement of Accounts.
- Maintaining an adequate and effective Internal Audit Service in accordance with the Accounts and Audit (Amendment) Regulations Act 2021 and further to Section 151 of the Local Government Act 1972.
- Ensuring that the rights and powers of Internal and External Auditors and fraud investigators are upheld at all times across the organisation.
- Ensuring that the statutory requirements for External Audit are complied with and that the External Auditor is able to effectively scrutinise the Council's records.
- Ensuring that audit plans and resulting activities are reported to the Audit and Governance Committee.
- Developing, maintaining and implementing an Anti-Fraud and Corruption Policy (and, in conjunction with Human Resources, a Whistleblowing Policy) that stipulates the arrangements to be followed for preventing, detecting, reporting and investigating suspected fraud and irregularity.
- Advising on the controls required for fraud prevention and detection.
- Appointing a Money Laundering Reporting Officer and Deputy to ensure that systems are in place to counter opportunities for money laundering and that appropriate reports are made.
- Ensuring that effective preventative measures are in place to reduce the opportunity for bribery occurring in accordance with statutory requirements of the Bribery Act.
- Preparing the Council's Risk Management Strategy and its promotion throughout the Council and for advising on the management of strategic, financial and operational risks

Senior Management

6.18 For the purpose of the GIAS, senior management is defined as the strategic leadership teams. In BCP Council this includes Directors, Corporate Directors, Chief Executive and the following

groups: the Corporate Management Board (CMB) and Directors Strategy Group (DSG) and Statutory Officer Group (SOG).

6.19 Where appropriate to do so this Charter will specify which Senior Management group/**individuals** a particular item refers to.

Managers and employees

6.20 Managers and employees are responsible for:

- Implementing effective systems of internal control including adequate separation of duties, clear authorisation levels, and appropriate arrangements for supervision and performance monitoring.
- Complying with controls set down in the Financial Regulations and other financial procedures
- Taking corrective action in respect of any non-compliance by staff with relevant rules, regulations, procedures and codes of conduct.
- Planning, appraising, authorising and controlling their operations in order to achieve continuous improvement, economy, efficiency and effectiveness and for achieving their objectives, standards and targets.
- Ensuring that auditors (Internal and External) have access to all documents and records for the purposes of the audit and are afforded all facilities, co-operation and explanation deemed necessary.
- Cooperating in the production of annual audit plans by highlighting any areas of risk that may benefit from audit review.
- Implementing audit recommendations within agreed timescales
- Ensuring the proper security and safe custody of all assets under their control.
- Reporting cases of suspected cases of fraud or irregularity to the CIA immediately for investigation and complying with the Council's Whistleblowing Policy.
- Complying with the Council's Anti-Fraud and Corruption Policy.
- Ensuring that there are sound systems of internal control within their respective service areas for fraud prevention and detection.
- Reporting any vulnerabilities or suspicions of money laundering in accordance with guidance issued by the Money Laundering Reporting Officer.
- Maintaining local staff registers of interests, gifts and hospitality within their service areas.

Organisational Independence, Organisational Position and Reporting Relationships (Standard 7.1)

- 6.21 The BCP Council Internal Audit Service structurally sits within the Audit & Management Assurance Team within Finance. The CIA reports administratively to the CFO (S151), reports to the Audit and Governance Committee on at least a quarterly basis and meets independently with the Chair of the Audit & Governance Committee as necessary.
- 6.22 The CIA (and DCIAs when overseeing the areas outlined in 7.8) has direct access and freedom to report in their name and without fear or favour to all officers, Senior Management and Councillors (including the Chair of the Audit and Governance Committee) and particularly to those charged with governance, which supports the independence and objectivity of the Internal Audit function.
- 6.23 The CIA will report annually in their own right to the CFO (S151) and the Audit and Governance Committee that independence and objectivity has been maintained. If this is not the case, disclosure will be made; this, for example, may be as a result of resource limitations, conflicts of interest or restricted access to records.
- 6.24 Prior to the appointment of any new CIA, the job **description**, remuneration and performance evaluation process will be reviewed by the Audit & Governance Committee.

Quality Assurance and Improvement Program (QAIP) (Standard 8.3 – Also see Standard 8.1, 8.4, 12.1-12.3)

- 6.25 The Internal Audit function has developed, implemented and maintains a Quality Assurance and Improvement Program (QAIP) that include external and internal assessments of the function's conformance with the GIAS, as well as performance measurement to assess the internal audit function's progress toward the achievement of its objectives and promotion of continuous improvement. The QAIP can be found in Appendix H.
- 6.26 At least annually, the CIA will report the outcomes of the QAIP to the Audit & Governance Committee including the results of internal assessments (ongoing monitoring and periodic self-assessments) and external assessments.
- 6.27 External assessments will be conducted at least once every five years by a qualified, independent assessor.

Scope and Types of Internal Audit Services

- 6.28 Our Internal Auditing responsibilities apply to all BCP Council directorates/services. Internal Audit also **may provide** charged **for** services for external partners/organisations. Any new charged **for** services will be agreed by the CIA and reported to the Audit & Governance Committee.
- 6.29 The scope and objectives of the Internal Audit Service is to:
- Provide independence assurance on the adequacy and effectiveness of Governance, Risk Management and Control processes to support the delivery of BCP Council's strategic objectives.
 - Appraise and report on the adequacy of internal controls across the whole organisation as a contribution to the proper, economic, efficient, sustainable and effective use of resources. This includes:
 - i. the completeness, reliability and integrity of information, both financial and operational,
 - ii. the systems established to ensure compliance with policies, plans, procedures, laws and regulations,
 - iii. ensuring Officers, Senior Managers, Councillors and Contractors comply with policies, plans, procedures, laws and regulations,
 - iv. the extent to which assets and interests are accounted for and safeguarded from loss,
 - v. delivery of services are undertaken in an ethical and equitable manner
 - vi. the economy, efficiency, sustainability and effectiveness with which resources are employed, and
 - vii. whether operations are being carried out as planned and objectives and goals are being met.
 - Promote good governance arrangements and monitor progress made against governance actions.
 - Support the risk management process within the Council.
 - Advise on internal controls, risks or governance arrangements.
 - Support where necessary on relevant corporate / service projects or reviews.
 - Add value through advice, facilitation and training (subject to there being no impact on core assurance work, the maintenance of independence and the availability of skills and resources).
 - Support the achievement of value for money.
 - Be proactive in countering fraud and corruption.
 - Provide a corporate fraud investigation service.
 - Support the work of the Audit and Governance Committee.
 - Provide assurance over the financial operation of the Council's maintained schools.
 - Provide assurance on government funds allocated to nurseries, pre-schools and childminders.

- Provide an Internal Audit service for partnerships as directed by the Council.
 - Provide grant certification work as directed by the Council and/or external bodies.
 - Where agreed, undertake audits of the Council's arm's length organisations and companies.
- 6.30 The detailed work of Internal Audit is set out within the risk based Internal Audit Plan which is designed to support the BCP Council's Chief Internal Auditor's Annual Internal Audit Opinion and Council's Annual Governance Statement (AGS).
- 6.31 Where Internal Audit are providing services for a third party, the scope will be agreed between the CIA and the third party. All Internal Audit work will be carried out in line with the BCP Council Internal Audit Charter.
- 6.32 In conducting its work, and if appropriate to do so, Internal Audit may choose to place reliance on the work of other assurance providers (e.g. External Audit, inspection agencies etc), to avoid duplication of effort and to maximise resources.
- 6.33 Internal Audit may undertake "Advisory Reviews", where Internal Audit will provide advice to the Council without providing assurance or taking on management responsibilities. The nature and scope of advisory services are subject to agreement with relevant stakeholders.

7. Ethics and Professionalism (Domain II)

PRINCIPLE 1 DEMONSTRATE INTEGRITY

Honesty and Professional Courage (Standard 1.1), Organisation's Ethical Expectations (Standard 1.2), Legal and Ethical Behaviour (Standard 1.3)

- 7.1 It is critical that Internal Auditors maintain high standards of honesty, professional courage, ethical and legal behaviours, and as such, they will sign an annual declaration that they will comply with GIAS Domain II. Where members of the Internal Audit team have attained membership of the IIA or other professional bodies such as the Institute of Chartered Accountants in England and Wales (ICAEW) or CIPFA, they must also comply with their relevant bodies' ethical requirements.
- 7.2 All Internal Auditors will have regard to the "Seven Principles of Public Life", known as the Nolan Principles, which forms part of the BCP Council Code of Conduct Policy. The Council's Behavioural Framework, particularly "We have Integrity", highlights the organisation's ethical expectations, which are monitored through 1-2-1s and appraisals.
- 7.3 The Council's Induction process, mandatory training and values includes ethical behaviours and considerations. Those Internal Auditors who are members of the IIA are required to undertake ethical training annually.
- 7.4 Where an Internal Auditor's conduct does not comply with these standards or codes, disciplinary action may be taken, either by the Council or by the individual's professional body.
- 7.5 Where officer or Councillor behaviour in the organisation is inconsistent with the Council's ethical expectations, Internal Audit will act upon these in line with Council and Internal Audit protocol, reporting these to senior management and Audit & Governance Committee as appropriate.
- 7.6 Audit documentation and processes, including the Audit Manual, include methodologies designed to uphold integrity, such as documented management oversight, and ethics-based audits are included on the Internal Audit plan. Internal Audit regularly provide updates on ethical issues to the Audit & Governance Committee.

PRINCIPLE 2 MAINTAIN OBJECTIVITY

Individual Objectivity (*Standard 2.1*), Safeguarding Objectivity (*Standard 2.2*), Disclosing Impairments to Objectivity (*Standard 2.3*)

- 7.7 Internal Auditors must be seen to act independently and objectively at all times. As such, Declarations of Interest forms will be signed annually and updated as any potential conflict arises. These are reviewed by the CIA/DCIAs and any necessary safeguards put in place. Internal Audit staff will not ordinarily have any operational responsibilities or involvement in system design unless approved by the CIA, and will not audit operations for which they have had any responsibility within the previous year. Consideration will be given to declaration of interests and potential conflicts prior to allocation of work. The CIA's declaration of interests will be reported annually to the Audit & Governance Committee.
- 7.8 Functions including Health & Safety, Emergency Planning, Business Resilience, Risk Management and Insurance operate within the Audit & Management Assurance Section and are managed by the CIA. This presents an inherent conflict of interest risk for the CIA for the audit of those areas. Therefore, Internal Audit engagements of these areas will be overseen by the Deputy Chief Internal Auditor (DCIA).

PRINCIPLE 3 - DEMONSTRATE COMPETENCY

Competency (*Standard 3.1*)

- 7.9 Each role within the Internal Audit structure has a job description and person specification which includes skills, competencies and qualifications. All Internal Auditors will be assessed in line with the IIA's competency framework and, in line with Council policy, regular 1-2-1s and annual appraisals are held. Together with audit supervision, these help to develop training plans, which are regularly reviewed, monitored and agreed with officers. Training needs also take into account competency changes e.g. to reflect changing technology and legislation. New Auditors are required to undertake a relevant apprenticeship or professional qualification.
- 7.10 The performance appraisal of the CIA will be informed by feedback received from the Chair of Audit & Governance Committee.

Continuity Professional Development (CPD) (*Standard 3.2 & 7.2*)

- 7.11 The CIA will hold a professional qualification from the Chartered Institute of Internal Auditors (CMIIA), Consultative Committee of Accountancy Bodies (CCAB) or equivalent. The CIA, DCIAs and Audit Managers are required to retain membership of their professional institute and undertake relevant CPD. All Auditors maintain a record of their continual professional development in line with their professional body.

PRINCIPLE 4 - EXERCISE DUE PROFESSIONAL CARE

Conformance with the Global Internal Audit Standards (*Standard 4.1 & 8.1*)

- 7.12 The Internal Audit team's policies and procedures, such the Internal Audit Manual, align with the GIAS. These are updated at least annually. Additionally, the Audit Management System and proforma documents, such as work programmes and reports, have been designed to ensure compliance.
- 7.13 Conformance is overseen on an individual basis as all engagements are subjective to a supervisory review and through individual objectives, 1-2-1 and appraisals. Additionally, an annual self-assessment against the GIAS is undertaken and an external assessment is undertaken at least once every five years. Results of these assessments are reported to Audit & Governance Committee. Action plans are produced for any areas of non-conformance or

enhancements required. Any areas of non-conformance (to the GIAS and/or the CIPFA application note) would be reported to Audit & Governance Committee highlighting alternative actions or rationale.

Due Professional Care (Standard 4.2)

- 7.14 Internal Auditors must exercise due professional care by considering:
- BCP Council's strategy and objectives
 - The interests of those for whom internal audit services provided and the interests of all stakeholders
 - Adequacy and effectiveness of governance, risk management and control processes
 - Cost relative to potential benefits of the internal audit services to be performed
 - Extent and timeliness of work needed to achieve the engagement's objectives
 - Relative complexity, materiality, or significance of risks to the activity under review
 - Probability of significant errors, fraud, non-compliance, and other risks that might affect objectives, operations, or resources
 - Use of appropriate techniques, tools, and technology
- 7.15 All Internal Auditors have an objective to complete audits to a professional standard, which is monitored through the Council performance monitoring process, including 1-2-1s and appraisals.
- 7.16 The Audit Manual, Audit Management System and proforma documentation guide the auditors to complete work at the required standard, and all audits are supervised by Audit Managers/DCIAs.
- 7.17 Performance measures for the Internal Audit function are in place through the QAIP (Appendix H).

Professional Scepticism (Standard 4.3)

- 7.18 The Internal Audit team undertake periodic training regarding professional scepticism. The Audit Manual expects auditors to escalate any potential fraud, irregularities, staff misconduct and breaches. All aspects of the audit process are documented and reviewed by Audit Managers/DCIAs.

PRINCIPLE 5 - MAINTAIN CONFIDENTIALITY

Use of Information – (Standard 5.1), Protection of Information (Standard 5.2)

- 7.19 All members of the Internal Audit team are required to undertake corporate mandatory training in Data Protection every 3 years, and this is covered in the Corporate Induction. Corporate policies, such as ICT Security Policy and Information Security Policy govern how information is controlled and can be used.
- 7.20 Access to IT systems has to be authorised and is restricted to view only where appropriate. Access to Mosaic is only permitted following a DBS check. Internal Audit data is maintained in line with the 'Internal Audit Data Retention & Disposal Schedule' and is retained in adherence to relevant laws and regulations. Access to the engagement records will be controlled. Distribution of audit reports are agreed with the client as part of the Terms of Reference. Any information requests, such as those made through Freedom of Information, must be channelled through the CIA. The Information Governance team will be consulted on the release of all records to external parties. Where final audit reports are released to external parties, a description of the limitations on distribution and use of the results will be included.

8. Managing the Internal Audit Function (Domain IV)

PRINCIPLE 9 - PLAN STRATEGICALLY

Understanding Governance, Risk Management and Control Processes (Standard 9.1)

- 8.1 Internal Audit adds value to the Council by considering strategic objectives, decision making, ethical framework, performance and risk management to offer ways to enhance governance, risk management, control processes and by providing objective assurance on these activities.
- 8.2 Internal Audit have produced an Assurance Framework (Appendix I) showing main sources and types of assurance within the Council using the Three Lines Model. Internal Audit use this to help plan coordinated assurance and coverage across the Council's activities.

Internal Audit Strategy (Standard 9.2)

- 8.3 The BCP Council Internal Audit Strategy (Appendix C) has been produced and is updated, at least annually, to ensure the Internal Audit function both supports the strategic success of BCP Council and continually develops to improve its quality, performance and efficiency. This includes opportunities to embrace new technology and ensure it is well positioned to respond to internal and external challenges. The Strategy is approved by Audit & Governance Committee and progress reported to them annually.

Methodologies (Standard 9.3)

- 8.4 The CIA maintains and regularly reviews an Audit Manual which details the methodologies to guide the Internal Audit function in line with required standards. This is supported by both the Audit Management System, which has been designed to ensure compliance with the methodologies and standards, and use of standard documentation. All Internal Audit staff have been trained on methodologies, including the use of the Audit Management System.

Internal Audit Plan (Standard 8.1 & 9.4)

- 8.5 The CIA develops an annual risk based Internal Audit Plan, which is updated at least quarterly to reflect changing risks and priorities of the organisation, and to enable the production of the annual internal audit opinion.
- 8.6 The Internal Audit Plan is based on documented assessments of the BCP Council's strategic objectives and risks, following consultation with Audit & Governance Committee and senior management (directors).
- 8.7 The plan will:
- Consider the Internal Audit Mandate
 - Include the range of Internal Audit services required, including fraud investigations, provision of advice, and maintenance of policies and procedures
 - Consider coverage of information technology governance, fraud, compliance and ethics, and high risk areas, including the need for specialist areas
 - Identify necessary human, financial and technological resources
 - Consider the breadth and depth of assurance required in order to provide the CIA's annual audit report and any limitations or restrictions
 - Consider a range of information sources (Appendix E).
- 8.8 The CIA reports the risk based Internal Audit Plan and resource requirements to the CFO (S151) and the Audit and Governance Committee annually for review and approval. Revisions to the audit plan, including impact on limitation of scope and access to information, exclusion of high-risk areas, and conflicting demands, will be reported to Audit & Governance Committee.

Coordination and Reliance (Standard 9.5)

- 8.9 The CIA will coordinate delivery of service with other assurance providers, for example, through regular liaison with external audit. Other sources of assurance are considered in the planning and scoping of audits.

PRINCIPLE 10 MANAGE RESOURCES

- 8.10 For the Internal Audit Service to fulfil its responsibilities, it must be appropriately resourced in terms of finance, human and technologically.

Financial Resource (Standard 10.1) and Human Resource Management (Standard 8.2 & 10.2)

- 8.11 The staff structure of Internal Audit function considers the numbers, professional qualifications, skills, experience and competencies required to deliver the mandate. These resources must be effectively deployed to achieve the approved risk-based plan. On-going training, appraisals and competency assessments are undertaken to ensure skills and competencies remain sufficient. (See paragraph 7.9 & 7.11)
- 8.12 The CIA reports to Audit & Governance Committee regarding the adequacy of financial (including budgets) and human resources to allow fulfilment of its responsibilities as part of annual audit plan, and as part of the Annual Audit Opinion. Regular updates are included as part of the Quarterly report. It is the responsibility of the CIA to report to the CFO (S151) and the Audit and Governance Committee on any resource concerns that may impact upon the delivery of the annual audit opinion.

- 8.13 If necessary, the CIA will engage additional (specialist) resources.

Technological Resources (Standard 10.3)

- 8.14 The CIA will ensure that auditors have access to the technology they require to undertake the role effectively, and that auditors receive training to effectively deploy IT. This is part of the Internal Audit Strategy and Data Analytics Strategy.

PRINCIPLE 11 COMMUNICATE EFFECTIVELY

Building Relationships (Standard 11.1) and Communicating with Stakeholders & Effective Communication (Standard 11.2)

- 8.15 The CIA has established effectively communication between the Internal Audit function and key stakeholders, both formal and informal. The include established reporting arrangements with Audit & Governance Committee and the CIA's attendance at the Statutory Officer Group. Meetings are held at least annually with directors as part of the annual audit planning process and regular updates are provided to directorate management.
- 8.16 The Audit Manual and standard documentation, including audit reports, help promote clear, accurate, objective and concise communication.

Communicating Results (Standard 8.1 & 11.3)

- 8.17 All audit reports (including audit opinions) are sent to the relevant Corporate Director (who are members of the Corporate Management Board). All audit opinions are reported to Audit and Governance Committee on a quarterly basis **and in summary as part of the CIA's Annual Report**. Audit reports with a "Minimal" assurance will be provided in full to the Audit & Governance Committee and "Partial" assurance audit reports will be provided in a summary format. Members of the Audit and Governance Committee have access to all final audit reports.

- 8.18 Key themes are identified in audit recommendations. Power BI reports are used to detect patterns or trends from key themes. These are monitored by Internal Audit Management.

Errors and Omissions (Standard 11.4)

- 8.19 If final audit reports contain a minor error (an error which does not affect the assurance opinion level) then updated audit reports will be sent to all parties who received the original communication. Where final audit reports contain a significant error (an error that will change the assurance opinion level), the CIA (or delegated officer) will communicate the corrected information to all parties who received the original communication and report these instances to the Audit & Governance Committee.

Communicating the Acceptance of Risks (Standard 11.5)

- 8.20 Where management does not intend to address risks mitigated by High or Medium priority audit recommendations, there must be a request in writing to the CIA and the Statutory Officers Group to approve this. All accepted risks will be reported to Audit & Governance Committee (Appendix F).

PRINCIPLE 12 ENHANCE QUALITY

Internal Quality Assessment Standard (Standard 12.1) Performance Measurement (Standard 12.2)

- 8.21 The QAIP (Appendix H) details the quality standards and performance measures for the Internal Audit function, and how these will be determined and reported.

Oversee and Improve Engagement Performance (Standard 12.3)

- 8.22 The QAIP and the Audit Manual outline the methodologies to be used to oversee and improve engagement performance. These include engagement supervision and review over the whole audit process, including Audit planning (terms of reference), work programmes and working papers/testing, and reporting. Supervisory checks are evidenced and retained. Standard documentation and the Audit Management System support high performance.
- 8.23 The CIA retains the ultimate responsibility for quality and performance, but supervision and review is delegated to DCIAs and Audit Managers.

9. Performing Internal Audit Services (Domain V)

PRINCIPLE 13 – PLAN ENGAGEMENTS EFFECTIVELY

Engagement Communication (Standard 13.1)

- 9.1 For all audit engagements (including engagements for external parties and consulting engagements) a terms of reference will be prepared, discussed and agreed with relevant managers.

Engagement Risk Assessment (Standard 13.2)

- 9.2 Audit work is undertaken using a risk-based audit approach, which will consider the probability of significant errors, fraud and non-compliance. A preliminary risk assessment will be prepared for each audit engagement to consider the organisation's and activity's strategies and objectives, the risks and significance of the activity not meeting its objectives, the effectiveness of governance, risk management and control processes. Other considerations will be given to (but not limited to) organisational structure, legal & regulatory requirements, relevant frameworks, performance monitoring & management information, best practice or relevant guidance, process documentation, systems, records, personnel, premises and relevant action plans (Appendix E).

- 9.3 Where topical requirements are relevant, Internal auditors must comply with the relevant requirements when the scope of an engagement includes one of the identified topics or provide an explanation as to why these have not been included.

Engagement and Scope (Standard 13.3)

- 9.4 The engagement objectives will be based on the results of the engagement's risk assessment and are documented in the scope of the engagement's terms of reference. The terms of reference should establish the objectives, scope and timing for the audit assignment and its resources and reporting requirements.
- 9.5 The scope of any engagements will be sufficient to address the objectives. However, if there are any reservations regarding the scope during an engagement, these will be raised with the client and the CIA (or delegated officer) to determine if the scope needs to be amended. Internal Audit hold the right to amend the scope of an engagement as necessary and where a limitation of scope during a review is required, this will be done in consultation with the auditee and will be reported appropriately. Amendments to scope and limitations of scope will be agreed with the DCIA(s).
- 9.6 The use of Data Analytics will be considered for all audit engagements in line with the Internal Audit Data Analytic Strategy (Appendix D).

Engagement Resources (Standard 13.5)

- 9.7 Engagements will be allocated and carried out by Internal Auditors with the right mix of knowledge and skills to effectively complete the engagement, relative to its nature and complexity. Auditors will be given sufficient resources to undertake the engagement.

Engagement Evaluation Criteria (Standard 13.4) and Work Programme (Standard 13.6)

- 9.8 Work programmes will be developed based on the risk assessment (including planning processes) and the engagement's objectives. Work programmes are completed within the Audit Management System and will include the methodologies for identifying, analysing, evaluating and documenting the audit testing to achieve the engagement's objectives. The auditor assigned to each test will also be documented.
- 9.9 Internal auditors must identify the most relevant criteria to be used to evaluate the aspects of the activity under review defined in the engagement objectives and scope. For advisory services, the identification of evaluation criteria may not be necessary, depending on the agreement with relevant stakeholders. Internal auditors must assess the extent to which the board and senior management have established adequate criteria to determine whether the activity under review has accomplished its objectives and goals.

PRINCIPLE 14 CONDUCT ENGAGEMENT WORK

Gathering Information for Analyses and Evaluation (Standard 14.1) and Engagement Documentation (Standard 14.6)

- 9.10 During engagements Internal Auditors will obtain information that is relevant, reliable and sufficient to achieving the objectives of the engagement. Supporting documentation will be collated to support the results of the engagement.
- 9.11 Internal Audit testing will be carried out and documented sufficiently to allow a prudent internal auditor or competent person to be able to repeat the work and derive to the same result.

Analyses and Potential Engagement Findings (Standard 14.2) and Evaluation of Findings (Standard 14.3)

- 9.12 Auditors are required to identify, analyse, evaluate and document sufficient information to achieve the engagement's objectives. This evidence supports their findings, conclusions, professional judgements and recommendations and therefore must be factual and accurate.

- 9.13 Each audit engagement will be overseen by the relevant Audit Manager. When evaluating engagement findings Auditors will aim to establish the root cause when possible.
- 9.14 To determine the significance of the risk, internal auditors must consider the likelihood of the risk occurring and the impact the risk may have on the Council's governance, risk management, or control processes.

Recommendations and Action Plans (Standard 14.4)

- 9.15 Contents of draft reports (including findings, recommendations, risks, opinion and finding priorities) are discussed with relevant managers to confirm factual accuracy. Significant issues will be brought to the attention of management during the course of engagements to allow for immediate action.
- 9.16 Managers are required to give timely responses to each recommendation including the responsible officer for each action and the target date for completion. Management responses are reviewed by the relevant Internal Audit Manager to ensure that actions will mitigate risks to an acceptable level and within an acceptable timeframe.
- 9.17 If there are any disagreements between internal audit and management regarding the draft report in terms of findings, recommendations, priority and assurance opinion, internal audits will discuss these with management in the first instance to try to resolve, after which the audit escalation process will be followed to ensure that a resolution is determined (Appendix F). Internal auditors must not be obligated to change any portion of the engagement results unless there is a valid reason to do so
- 9.18 Below provides a description of the three priority levels given to recommendations, together with an expected timeframe for implementation; the framework for scoring recommendations is contained within the audit manual.

Priority	Description
High	<p>High priority recommendations have actual / potential critical implications for achievement of the Service's objectives and/or a major effect on service delivery. Agreed actions should be urgently implemented by the Service within 3 months* of the issue of the final audit report and the associated risk(s) added to the Service Risk Register.</p> <p><i>Recommendations will be followed up by Internal Audit as they fall due.</i></p>
Medium	<p>Medium priority recommendations have actual / potential significant implications for achievement of the Service's objectives and/or a significant effect on service delivery. Agreed actions should be implemented by the Service within 9 months* of the issue of the final audit report and formal consideration should be given to adding the associated risk(s) to the Service Risk Register.</p> <p><i>Recommendations will be followed up by Internal Audit as part of the next audit review or within six months after the implementation due date (whichever is sooner). Where a revised target date has been agreed, this will be followed up by Internal Audit as the recommendation falls due.</i></p>
Low	<p>Low priority recommendations have actual / potential minor implications for achievement of the Service's objectives and/or a minor effect on service delivery. It rests with the Service to implement these actions.</p> <p><i>Recommendations will not be routinely followed up by Internal Audit, however, action taken to implement may be assessed on an ad hoc basis.</i></p>

*It may be necessary in exceptional circumstances to agree implementation dates beyond the stated timescales above, in which case these exceptions must be approved by the DCIA/CIA.

Engagement Conclusions (Standard 14.5) and Final Engagement Communication (Standard 15.1)

9.19 Draft and final report will contain the objectives, scope, all material facts, conclusions, recommendations, action plans, and any limitations. An Internal Auditor’s Opinion regarding the effectiveness of the governance, risk management and/or control process of the activity under review will be given. The Council’s opinion levels are detailed in the table below:

Opinion	Description
Substantial Assurance	There is a sound control framework which is achieving the service objectives, there were no identified weaknesses and key controls were being consistently applied.
Reasonable Assurance	There is basically a sound control framework, however there are / may be some weaknesses which may put service objectives at risk.
Partial Assurance	There are weaknesses in the control framework which are putting service objectives at risk.
Minimal Assurance	The control framework is generally poor and as such service objectives are at significant risk.

9.20 Reports will be issued in a timely manner, in accordance with the Terms of Reference, subsequent to the completion of the work programme. Any significant variance in the timeframe for the report being issued will be agreed by the CIA or DCIA.

9.21 Where management has initiated or completed recommendations/actions to address a finding before the final report is issued, the action taken will be noted within the final report.

9.22 The CIA has the overall responsibility for reviewing and approving the final engagement communication. However, Audit Managers are delegated this duty in most instances. Final Reports will be communicated to the correct officers/Councillors to ensure that the results are given due consideration.

9.23 Final engagement communication may be in the form of an email where considered appropriate; however, this will be agreed with the CIA or DCIA before issuing.

9.24 Where a non-conformance to the GIAS impacts on a specific audit engagement, then the communication of the results must disclose the:

- Standard or rule with which full conformance was not achieved.
- Reasons for non-conformance.
- Impact of non-conformance on the engagement and the results.

9.25 Instances of non-conformance will be reported to the Audit and Governance Committee.

PRINCIPLE 15 COMMUNICATE ENGAGEMENT RESULTS AND MONITOR ACTION PLANS

Confirming the Implementation of Recommendations or Action Plans (Standard 15.2)

9.26 High and medium priority recommendations will be follow-up within the timescales outlined in 9.18 to ensure that management actions have been effectively implemented or that Senior Management has accepted the risk of not taking action. See Appendix F for follow up and escalation process.

9.27 Non-implemented or acceptance of risk audit recommendations will follow the Internal Audit escalation process. (Appendix F).

10. List of Appendices

Appendix A – Equality Impact Assessment

Appendix B – Glossary

Appendix C – Internal Audit Strategy

Appendix D – Data Analytics Strategy

Appendix E – Information sources to determine scope of an audit

Appendix F – Follow Up and Escalation Process

Appendix G – Global Internal Audit Standards Domains

Appendix H – Internal Audit Quality Assurance and Improvement Programme

Appendix I – Internal Audit Assurance Framework

Appendix J – Consultees and document control

Appendix A

Equality Impact Assessment: Conversation Screening Tool

The Council is legally required by the Equality Act 2010 to evidence how it has considered its equality duties in its decision-making process.

The Council must have due regard to the need to -

- (a) eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under this Act;
- (b) advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;
- (c) foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

Having due regard to the need to advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it involves having due regard, in particular, to the need to -

- (a) remove or minimise disadvantages suffered by persons who share a relevant protected characteristic that are connected to that characteristic;
- (b) take steps to meet the needs of persons who share a relevant protected characteristic that are different from the needs of persons who do not share it;
- (c) encourage persons who share a relevant protected characteristic to participate in public life or in any other activity in which participation by such persons is disproportionately low.

A link to the full text of [s149 of the Equality Act 2010](#) which must be considered when making decisions.

1	What is being reviewed?	Internal Audit Charter <i>2026/27</i>
2	What changes are being made?	<i>Minor changes to the Internal Audit Charter to ensure compliance with the Global Internal Audit Standards and CIPFA application note: Global Internal Audit Standards in the UK Public Sector.</i>
3	Service Unit:	Finance
4	Participants in the conversation:	Ruth Hodges, Deputy Chief Internal Auditor James Cranston, Internal Audit Manager Sophie Bradfield, Principal Policy & Strategy Officer Jon Cockeram, Service Equality Champion
5	Conversation date/s:	<i>24/02/2026</i>
6	Do you know your current or potential client base? Who are the key stakeholders?	The Audit Charter will affect employees (particularly those within Internal Audit), Members and Statutory Officers. Data for the following staff equality characteristics were obtained and considered; age, gender, gender identity, disability, ethnicity, marriage and civil partnerships, religious belief, and sexual orientation, and no equalities implications for this charter were identified upon review. It was noted that there is no requirement for staff to complete their equalities information on the Dynamics system. Whilst efforts have been made to persuade staff to do so, there are differing completion levels for each different characteristic. This is

		<p>something HR are aware of and are actively trying to come up with suitable solutions to address.</p> <p>Councillor gender characteristics were obtained and considered. It should be noted that there is no comprehensive list of equality data for Councillors. Whilst Councillors are asked for details of age, gender etc upon election, the majority do not provide a response, with only ~25% providing the information. Democratic services are aware of this issue and are actively seeking solutions to address this. The only known characteristic is gender, and no equalities implications for this charter were identified upon review.</p>
7	Do different groups have different needs or experiences?	<p>People with disabilities (visual or mental health) may have difficulty accessing Internal Audit documentation including reports and this Charter, however alternative formats for documentation are available on request.</p> <p>All other protected characteristics have been considered, and no different needs or experiences have been identified.</p>
8	Will this change affect any service users?	<p>The Charter lays out the purpose, roles, responsibilities and authority of Internal Audit, the Chief Internal Auditor, the Audit and Governance Committee, the Section 151 Officer and managers & employees.</p>
9	What are the benefits or positive equality impacts of the change on current or potential users?	<p>The Charter will ensure that Internal Audit reviews Council services to ensure that they are operating efficiently and safeguarding public resources, supporting the Council to support vulnerable people from across a range of protected characteristics.</p>
10	What are the negative impacts of the change on current or potential users?	<p>No negative equality impacts have been identified.</p>
11	Will the change affect employees?	<p>Yes, the Charter affects employees by laying out their roles & responsibilities in relation to Internal Audit, however as mentioned above this will not have any equality impacts.</p>
12	Will the change affect the wider community?	<p>This Charter does not affect the wider community.</p>
13	What mitigating actions are planned or already in place for those negatively affected by this change?	<p>No negative equality impacts have been identified, so no mitigating actions required.</p>
14	Summary of Equality Implications:	<p>The Charter has been considered in light of all protected characteristics and will ensure that Internal Audit reviews Council services to ensure that they are operating efficiently and safeguarding public resources, supporting the council to support vulnerable people from across a range of protected characteristics.</p> <p>No negative equality impacts have been identified; however, all internal processes are considered with regard to equality & fairness and adhere to global standards and best practice.</p>

Appendix B

GLOSSARY & ACRONYMS

Acceptance of Risk - A concept where a risk is rendered acceptable, thereby deciding to not reduce or mitigate it.

Advisory Services – Services through which internal auditors provide advice to the Council without providing assurance or taking on management responsibilities. The nature and scope of advisory services are subject to agreement with relevant stakeholders. “Advisory services” are also known as “consulting services.”

Annual Governance Statement – The purpose of the Annual Governance Statement is for the Council to report publicly on its arrangements for ensuring that its business is conducted in accordance with the law, regulations and proper practices and that public money is safeguarded and properly accounted for. This includes how the authority has monitored and evaluated the effectiveness of its governance arrangements in the year.

Annual Internal Audit Opinion - The rating, conclusion, and/or other description of results provided by the Chief Internal Auditor addressing, at a committee level, governance, risk management, and/or control processes of the Council. An overall opinion is the professional judgment of the Chief Internal Auditor based on the results of a number of individual engagements and other activities for a specific time interval.

Assurance activity - Services through which internal auditors perform objective assessments to provide assurance.

Audit Engagement - A specific internal audit assignment or project that includes multiple tasks or activities designed to accomplish a specific set of related objectives.

Audit & Governance Committee – Highest-level body charged with governance. It is the Council's Committee that provide the internal audit function with the appropriate authority, role, and responsibilities. Regarding the Global Internal Audit Standards, The Audit & Governance Committee act as the “Board”.

Audit Management System (AMS) – The Internal Audit Teams application designed to help the team plan, execute, and monitor audit processes efficiently.

CCAB – Consultative Committee of Accountancy Bodies - An umbrella group comprising several chartered professional bodies of British qualified accountants.

CFO – Chief Finance Officer (Also Section 151 Officer) – Responsible for making arrangements for the proper administration of the Council's financial affairs.

Chief Internal Auditor (CIA) – For the purposes of the Global Internal Audit Standards, the Chief Internal Auditor acts as the Chief Audit Executive. The Chief Internal Auditor is The Head of Audit & Management Assurance in BCP Council.

CIPFA – Chartered Institute of Public Finance and Accountancy.

Competency Framework - The IIA's Internal Audit Competency Framework provides a clear and concise professional development plan for internal auditors.

CMIIA – Chartered Member of the Institute of Internal Auditors.

Control Environment - The attitude and actions of the Committees and management regarding the importance of control within the Council. The control environment provides the discipline and structure for the achievement of the primary objectives of the system of internal control. The control environment includes integrity and ethical values, management's philosophy and operating style, organisational structure, assignment of authority and responsibility, human resource policies and practices and competence of personnel.

Controls (Also Internal Controls) - Any action taken by management, the board, and other parties to manage risk and increase the likelihood that established objectives and goals will be achieved.

DCIA – Deputy Chief Internal Auditor.

Factual Accuracy – Refers to the precision and correctness of the information and findings reported by the auditor. Ensuring factual accuracy means that all observations, conclusions, and recommendations are based on verified and reliable data.

Financial Regulations - Provide the governance framework for managing the Council's financial affairs

Global Internal Audit Standards (GIAS) - The Institute of Internal Auditors' Global Internal Audit Standards guide the worldwide professional practice of internal auditing and serve as a basis for evaluating and elevating the quality of the internal audit function.

Governance - The combination of processes and structures implemented by the board to inform, direct, manage, and monitor the activities of the Council toward the achievement of its objectives.

ICAEW - Institute of Chartered Accountants in England and Wales.

IIA - Chartered Institute of Internal Auditors - The professional association for internal auditors in the UK and Ireland.

Impact - The result or effect of an event. The event may have a positive or negative effect on the entity's strategy or business objectives.

Internal Audit Charter - A formal document that includes the internal audit function's mandate, organisational position, reporting relationships, scope of work, types of services, and other specifications.

Internal Audit Mandate - The internal audit function's authority, role, and responsibilities, which may be granted by the board and/or laws and regulations.

Internal Audit Opinion - A formal statement provided by internal auditors that assesses the adequacy and effectiveness of the Council's governance, risk management, and internal control processes.

Internal Audit Plan (Risk-based Internal Audit Plan) - A document, developed by the Chief Internal Auditor, that identifies the engagements and other internal audit services anticipated to be provided during a given period.

Internal Audit Strategy – a plan of action designed to achieve a long-term or overall objective including a vision, strategic objectives, and supporting actions.

LGAN – Local Government Application Note, now the CIPFA application note: Global Internal Audit Standards in the UK Public Sector.

Likelihood - The probability that a given event will occur

Limitation of scope - Any restriction that prevents auditors from obtaining sufficient, appropriate evidence to achieve the objectives of an audit engagement.

Professional Scepticism - Questioning and critically assessing the reliability of information.

QAIP (Quality Assurance and Improvement Programme) - A comprehensive framework designed to evaluate and enhance the quality of the internal audit function.

Risk Assessment – The identification and analysis of risks relevant to the achievement of the Council's objectives. The significance of risks is typically assessed in terms of impact and likelihood.

Risk Management - A process to identify, assess, manage, and control potential events or situations to provide reasonable assurance regarding the achievement of the Council's objectives.

Risk - The positive or negative effect of uncertainty on objectives.

Seven Principles of Public Life (Nolan Principles) - These principles outline the ethical standards expected of public office holders.

Terms of Reference – A document outlining the objectives, scope, timings and responsibilities for audit engagements.

Topical Requirements - Relate to specific audit subjects to help internal auditors perform engagements in those risk areas.

Value for Money - An assessment of whether the Council is using its resources efficiently, effectively, and economically.

Work programme - The process of collecting, analysing, interpreting, and documenting audit testing during an audit engagement.

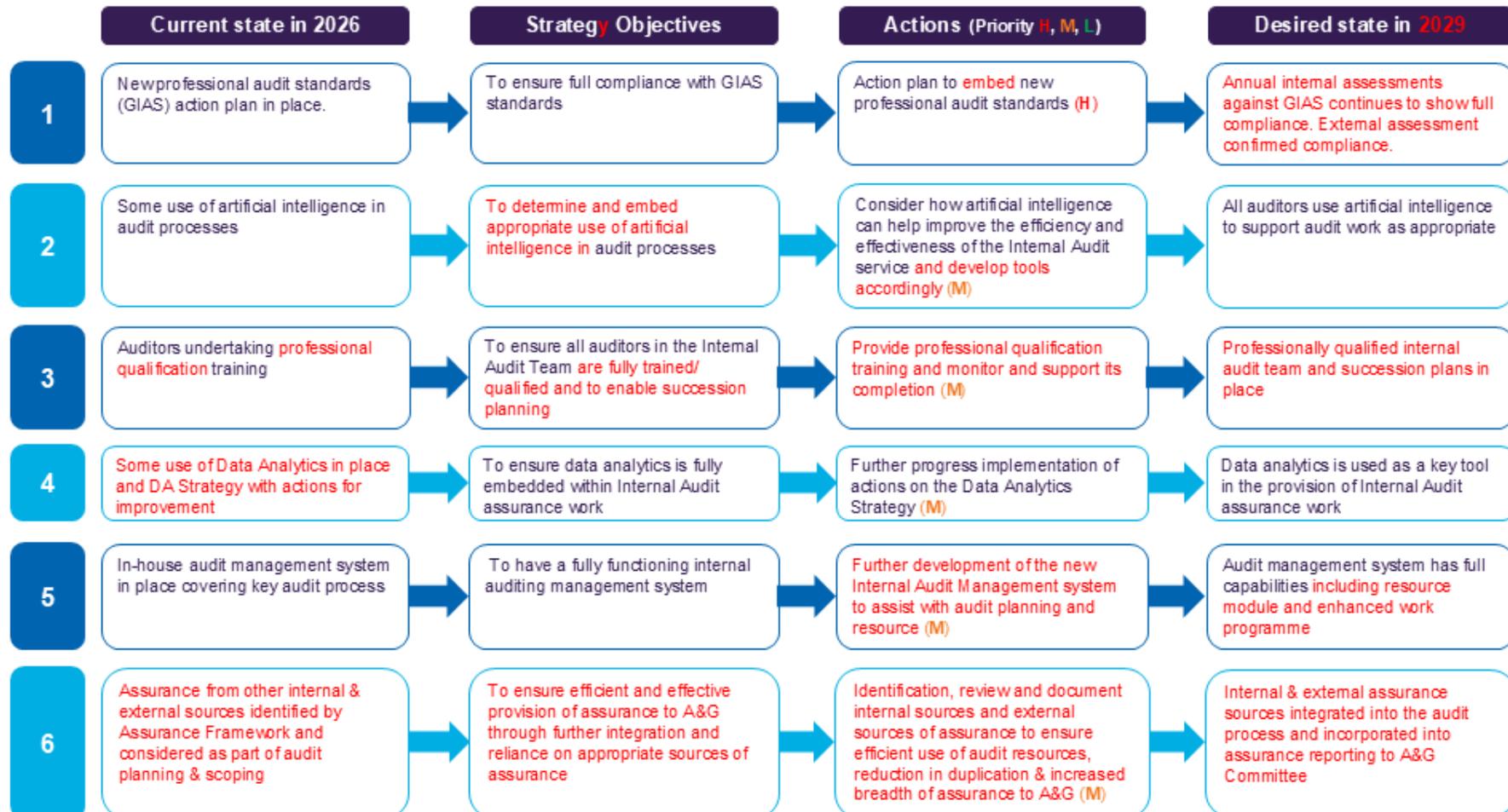
Appendix C

BCP Council Internal Audit Strategy 2026-29



Vision: To continuously improve the risk, control and governance arrangements across the Council through upholding professional standards and increasing efficiency, particularly through the harnessing of developments in IT.

Objective: To strengthen BCP Council's ability to create, protect, and sustain value by providing Audit & Governance Committee and management with independent, risk-based, and objective assurance, advice, insight, and foresight.



INTERNAL AUDIT DATA ANALYTICS STRATEGY 2025-28

A. Purpose

Data analytics is the process of examining data sets in order to find trends and draw conclusions about the information they contain.

This revised strategy for the period of 2025-2028 will further integrate the application of Data Analytics within the Internal Audit team. As a consequence of the previous three years of efforts in this domain, we have progressed to a stage where we are “Data Analytics Defined.” This achievement stems from our staff training, the assimilation of data analytics within the audit process, and the production of actionable results that have been effectively utilised by the organisation.

BCP Council continues to amass an extensive array of data pertaining to service users, employees, and other stakeholders. As an integral aspect of organisational design, data and insights will play pivotal roles in the proposed enhancement of service automation, thereby expediting and simplifying the process through which our customers obtain their desired outcomes.

Data analytics is a critical tool to add to the auditors’ toolkit to assist in the credibility of assurance work, and the maximisation of audit findings and value. Data analytics are relevant at all stages of the audit journey; developing the audit plan, planning individual audit engagements to ensure they are focused on what is important, providing assurance at the execution phase of audits through to strategic sample testing and 100% testing of data sets and supporting the production of value-added audit reports.

The strategy supports Internal Audit’s conformance with the Global Internal Audit Standards in respect of Internal Audit’s independence of the control framework.

B. Background

The expectations and the environment within which Internal Audit operates is changing. Increasingly processes are becoming more data driven, more automated and there is less human involvement in decision making, resulting in a reliance on data quality.

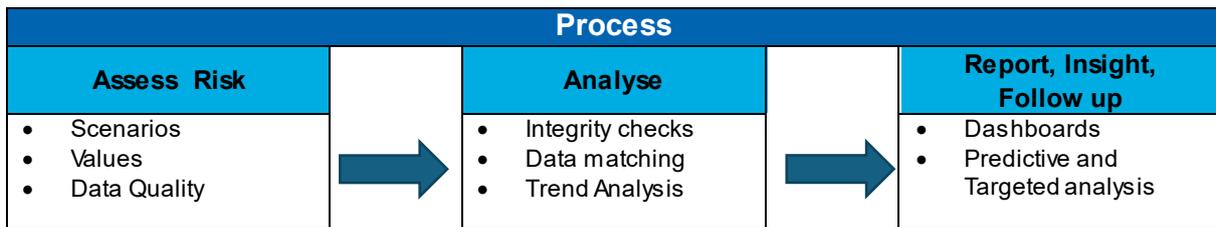
Internal Audit therefore needs to adapt, change and embrace new ways of providing assurance, moving with the organisation and supporting it by adding value through data driven assurance practices.

Internal Audit has a strategic opportunity to leverage data analytics in identifying risks and providing insightful analysis for the organisation. While it remains the responsibility of management to ensure proper risk mitigation, Internal Audit can deploy data analytics to pinpoint areas or transactions where controls are either lacking or ineffective.

The objective is to enable the organisation to make more informed and precise decisions by delivering robust assurance, thereby driving organisational change and mitigating the risks associated with poor decision-making through enhanced data reliability.

C. Why Data Analytics?

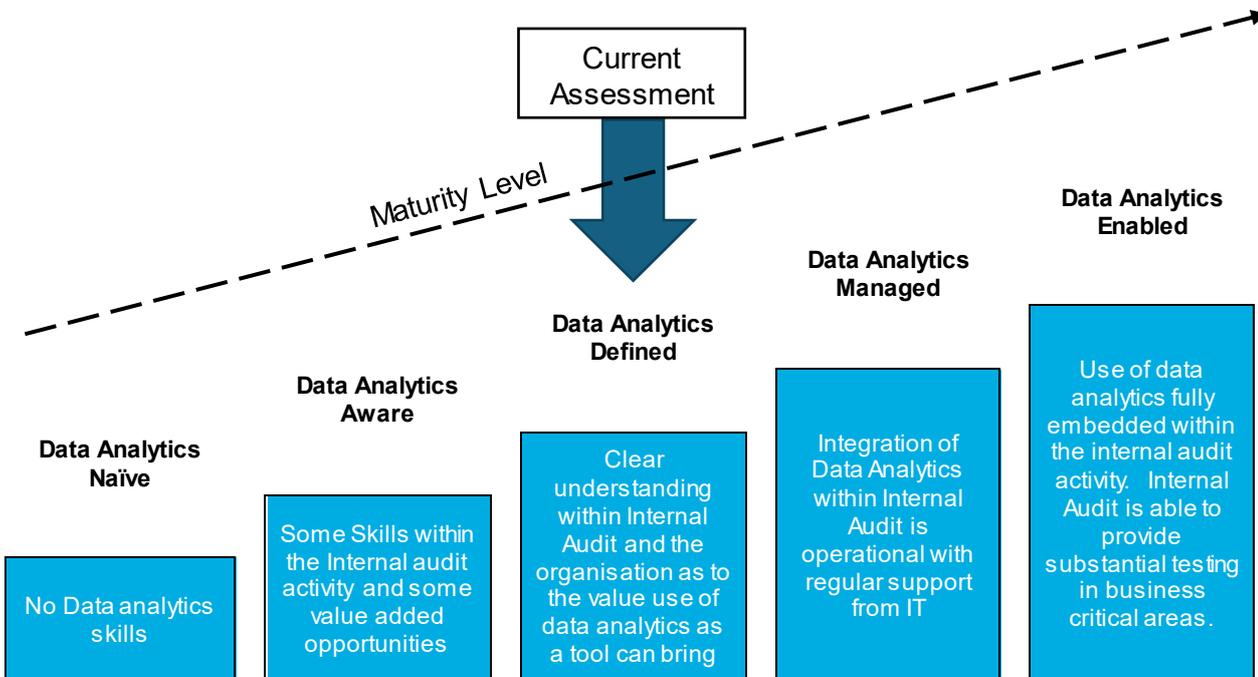
Benefits			
Increased Data Availability	Efficient and Effective	Increased Assurance	Gain New Insights
<ul style="list-style-type: none"> Information is available more readily from modern systems Council moving towards single data set Modern working practices and technology increasing data availability 	<ul style="list-style-type: none"> Less manual testing Whole population testing Larger datasets able to be reviewed 	<ul style="list-style-type: none"> Continuous and periodic monitoring Wider coverage allows greater assurance Supporting organisational decision making 	<ul style="list-style-type: none"> Trends and outliers Unexpected outcomes Identification of potential areas of fraudulent activity



D. Where are we now and the plan forward

The diagram below is a recognised scale for assessing maturity of an audit function to Data Analytics. Whilst the ultimate goal is to reach the upper end of the scale (Enabled), it is recognised that incremental steps will need to be taken to embed Data Analytics within the systems and processes that are currently in place.

Data Analytics Maturity Model;



E. Integration of Artificial Intelligence in Data Analytics

To enhance our data analytics capabilities, the Internal Audit team is actively pursuing the integration of Artificial Intelligence (AI) into our existing processes. The primary objective of this integration is to enhance accuracy, efficiency, and the overall impact of our data analytics functions.

AI holds substantial potential to augment our data analytics efforts through advanced functionalities such as predictive analytics, anomaly detection, and the automation of routine tasks.

The integration of AI will be executed in a phased approach, ensuring the establishment of a solid foundation and the gradual scaling up of our capabilities. Additionally, we will ensure that our team receives the necessary training to effectively utilise these advanced tools, thereby advancing towards a "Data Analytics Managed" maturity level.

F. Integration of Continuous Audit Processes

The organisation is enhancing its data analytics by integrating continuous audit processes into existing frameworks. This aims to ensure real-time monitoring and rapid anomaly detection, improving audit accuracy and thoroughness. Continuous audits will keep financial and operational insights up-to-date, allowing prompt corrective actions and achieving a "Data Analytics Managed" maturity level.

The implementation will be gradual, aligning with AI integration phases, ensuring auditors are trained to use advanced tools effectively. This will maximise accuracy, efficiency, and impact, fostering a robust data analytics environment for strategic auditing.

Additionally, continuous audits will enhance anomaly detection and integrate seamlessly with other data systems, including F&O and HR systems, improving overall reporting and supporting counter fraud efforts and data matching.

G. Actions

BCP Internal Audit, based on the above analysis therefore have the following actions for implementing improvements to our data analytics processes:

Action	Responsible Officer	Target Date
2025/26 ACTIONS		
To deliver assurance through data analytics for further dataset areas (including Debtors and Payroll)	Deputy CIAs Audit Managers	Completed
To review and enhance the most effective way to report findings from Data Analytics work back to clients	Audit Managers	Completed
Further integration with Dynamics F&O to obtain data and allow more effective Analytics to be performed on HR and Payroll data.	Audit Managers	Carried forward to 2026/27 due to new Payroll system implementation
Consider options for data matching by Internal Audit for counter fraud purposes.	Deputy CIAs Corporate Fraud Specialist	Completed
Training of team on effective use of AI within Data Analytics	Audit Managers	Completed
2026/27 Actions		
Further integration with Dynamics F&O to obtain data and allow more effective Analytics to be performed on HR and Payroll data.	Audit Managers	March 2027

To roll out continuous audit practices for other areas with more focus on HR and Payroll data from Dynamics F&O.	Audit Managers	Carried forward to 2027/28 due to new Payroll system implementation
To integrate with Council Tax, NDR and Housing Benefit data in the new Revenues and Benefits System to enable Data Analytics and assurance work to be completed.	Audit Managers	March 2027
2027/28 Actions		
To roll out continuous audit practices for other areas with more focus on HR and Payroll data from Dynamics F&O.	Audit Managers	March 2028
Ascertain information held within the "Data Lake" and how we might use this information within Data Analytics <i>(B/fwd from 2024/25 due to delay in corporate IT activity, unknown target date for implementation at this time)</i>	Deputy CIAs	March 2028

These actions will be reviewed annually throughout the strategy period.

Last updated March 2026

Appendix E

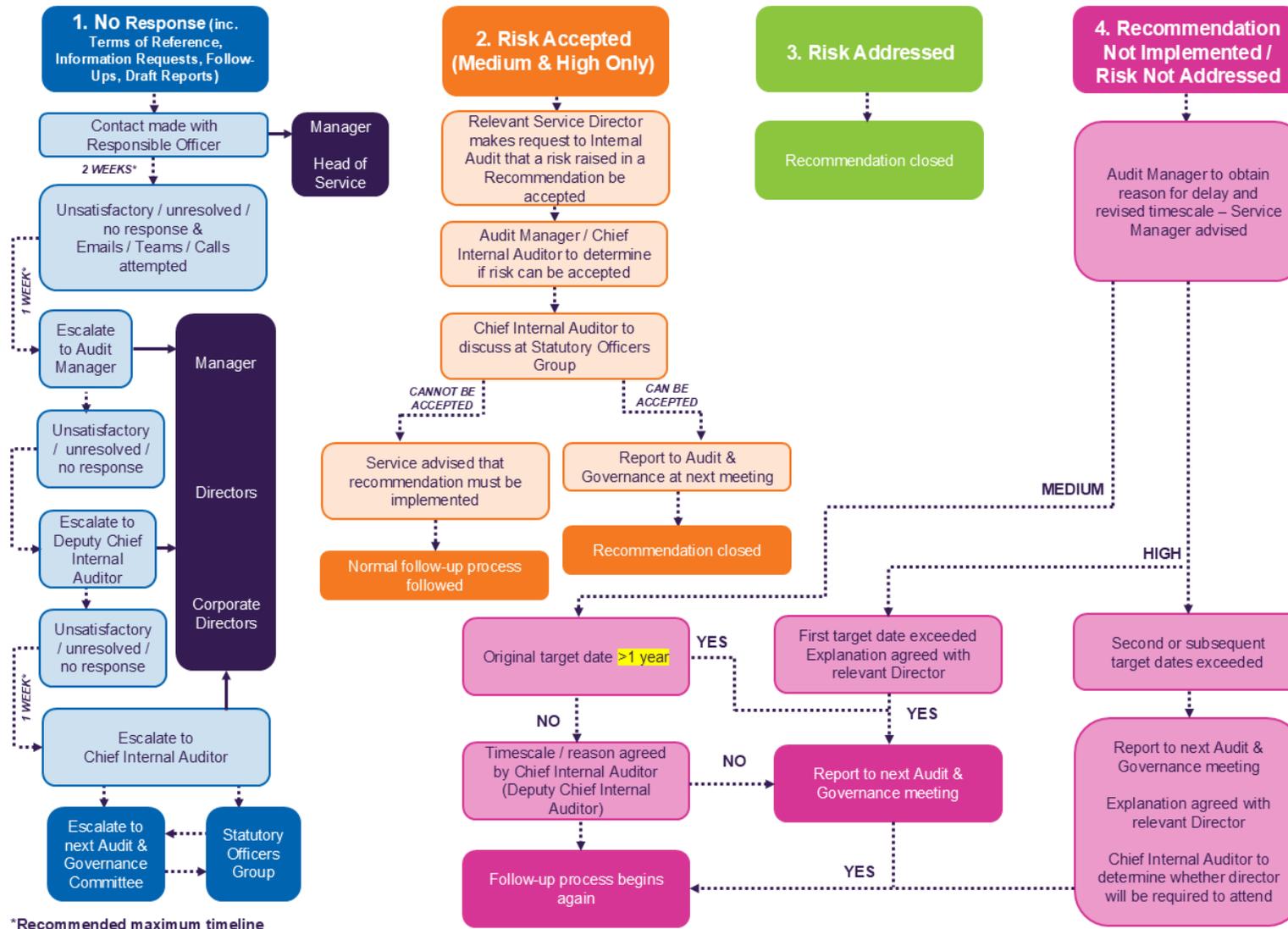
INFORMATION SOURCES TO DETERMINE SCOPE OF AN AUDIT - *These are also used to inform Internal Audit strategic/annual audit planning*



Appendix F

FOLLOW-UP PROCESS AND ESCALATION PROCESS (INCLUDING FOR NON-IMPLEMENTED INTERNAL AUDIT RECOMMENDATIONS)

Last Updated: 24/02/2026





International Professional Practices Framework[®] (IPPF)

INTERNAL AUDIT QUALITY ASSURANCE & IMPROVEMENT PROGRAMME



1. Introduction

- 1.1 The Global Internal Audit Standards requires that the Chief Internal Auditor must develop, implement and maintain a Quality Assurance and Improvement Programme (QAIP) that covers all aspects of the internal audit activity.
- 1.2 The QAIP is designed to assess conformance with the GIAS and other key requirements (including the Code of Practice for the Governance of internal Audit in the UK Local Government) and achieve performance objectives and identify opportunities for improvement. The Audit & Governance Committee will approve the QAIP and will receive the performance results at least annually.
- 1.3 The QAIP includes the following:
 - Internal Assessments – Ongoing performance monitoring of the Internal Audit Activity to ensure effectiveness of the Internal Audit Team (Section 2) and periodic self-assessments to evaluate conformance with the GIAS (Section 3).
 - External Assessments - assessments of the audit activity to evaluate conformance with the GIAS (Section 4).
- 1.4 All internal audit staff have a responsibility for maintaining quality.

2. Ongoing Performance Monitoring

INTERNAL AUDIT RESOURCES

- 2.1 The structure of the Internal Audit Service will be periodically reviewed to ensure that it remains appropriately resourced in terms of numbers, grades, qualification levels and experience to meet its objectives.
- 2.2 All Auditors will hold a relevant professional qualification or will have equivalent audit experience and new auditors will be required to undertake a relevant apprenticeship or relevant qualification.
- 2.3 All Internal Auditors will be assessed in line with the IIA's competency framework.

INTERNAL AUDIT DELIVERY

- 2.4 **Engagement Supervision / Reviews** – All aspects of audit engagements are supervised by either an Audit Manager (AM) or Deputy Chief Internal Auditor (DCIA). All terms of references and work programmes are approved prior to commencement of fieldwork. Working papers are reviewed during and after the engagement. Review and approval of all draft and final audit reports are undertaken by the AM and all partial / minimal / substantial assurance reports are reviewed by the DCIA and CIA. Consideration will be given to engagement rotations to ensure the right balance of skills, experience and objectivity. Evidence of supervision / reviews are evidenced and retained.

- 2.5 Monthly one-to-one meetings (with Auditors and Audit Managers) and team meetings include discussions on audit progress and audit engagement issues.
- 2.6 **Audit Processes** – Various policy and procedure documents have been produced and made available to all auditors to assist with performing the internal audit activity and maintain quality including:
- Internal Audit Charter
 - Internal Audit Manual
 - Internal Audit Management System
 - Internal Audit process templates
 - Internal Audit process training videos
 - Internal Audit Data Retention Policy.

Audit processes are regularly reviewed. Any changes to processes are updated and recorded in the Audit manual and/or Audit Charter where required.

- 2.7 **Stakeholder Feedback** – Internal Audit Satisfaction Surveys are requested for each audit engagement. Survey results are monitored by the Deputy Chief Internal Auditors (DCIAs) and appropriate action taken in respect of any issues raised.
- 2.8 **Recommendation Follow-ups** – Audit recommendations are logged to monitor and ensure that management actions have been effectively implemented or that senior management have accepted the risk of not taking action.
- 2.9 **Performance Framework** – In line with the Corporate Performance Framework, all members of the Internal Audit Team are set objectives annually which are recorded and monitored through the year. Mid-year and annual performance reviews are carried out including review against objectives and determination of performance indicator.
- 2.10 **Training** – Training needs are identified through one-to-one meetings, monitoring of objectives and audit supervision. Formal records of training are held on each individual auditor's Skillgate account. The CIA, DCIAs and Audit Managers are required to retain membership of their professional institute and undertake relevant CPD. All Auditors maintain a record of their continual professional development in line with their professional body.

PERFORMANCE MEASUREMENT

- 2.11 Internal Audit's performance against its objectives will be managed by setting and monitoring performance measures as set out in Table 1. Where performance measures are not being met, an action plan will be put in place to address these concerns.

3. Periodic Self-Assessments

- 3.1 Periodic self-assessments are designed to assess conformance with the Global Internal Audit Standards and progress towards performance measures.
- 3.2 Periodic assessments will be conducted through:
- Completion of an annual checklist by DCIA to determine Internal Audit's conformance with the Global Internal Audit Standards.
 - A detailed review of individual Global Internal Audit Standards carried out by a member of the Internal Audit Team on rolling basis, aiming to cover all standards within a five-year period.

- Results from the checklist and reviews above are reported in the CIAs Annual Report & Opinion to the Audit and Governance Committee.

3.3 The level of conformance of the internal audit activity with the Global Internal Audit Standards is measured using Generally Conforms / Partially Conforms / Does Not Conform assessment criteria. The CIA will determine if Internal Audit overall conforms to the Global Internal Audit Standards by using a **recognised professional** self-assessment tool.

4. External Quality Assessments

- 4.1 BCP Internal Audit will ensure that an external quality assessment is undertaken every five years by a suitably qualified (CMIIA, CCAB or equivalent), experienced (including Sector experience) and independent assessor. The scope, timing and suitability of the assessor for the external review will be approved by the Audit and Governance Committee.
- 4.2 For clarity, the independent assessor must ensure compliance with the Global Internal Audit Standards and the CIPFA Application Note for the Global Internal Audit Standards in the UK Public Sector.
- 4.3 The results of the assessment will be communicated to the Audit and Governance Committee. Any action plans required to address any issues raised from the external reviews will be reported and approved by the Audit and Governance Committee.

TABLE 1 – INTERNAL AUDIT PERFORMANCE MEASURES

Internal Audit Objective: To strengthen BCP Council's ability to create, protect, and sustain value by providing Audit & Governance Committee and management with independent, risk-based, and objective assurance, advice, insight, and foresight.					
CSF1: Internal Audit is adequately resourced to allow the CIA to conclude on their Annual Opinion					
REF	PERFORMANCE TARGET	WHO DOES THE TARGET APPLY TO	REPORTED TO*	MONITORING PROCESS	MONITORING FREQUENCY
1A	To complete (Final Audit Reports) the final revised annual audit plan by 30 May (where fieldwork falls in March) or 30 June (where fieldwork falls after March) for agreed cross-year audit engagements.	Audit Managers (Related Directorates) and DCIAs overall.	A&G (Quarterly)** SOG (Quarterly) A&G - CIA Report (Annual)**	<ul style="list-style-type: none"> Management System Audit Monitoring Report – The AMS automatically updates the audit statuses. Monitored by the DCIAs and communicated to the CIA monthly through 2-2-1 meetings. Where targets are not met these will be reported to A&G. 	Ongoing Monthly
1B	All auditors to complete 100% of their allocated audits within the required timescales* (both within total days allocated and target key dates). *Or within agreed variation. The Audit Manager in conjunction with the DCIA must ensure that any variation in days allocated are reflected within the audit plan.	All Auditors (Auditors, Audit Managers & DCIAs)	DCIA / CIA (at least Monthly)	<ul style="list-style-type: none"> Audit Management System Audit Monitoring Report – The AMS automatically updates the target dates, budgeted vs actual time spent and audit statuses. Individual engagement performance is reported to and considered by the CIA. Audit Manager or DCIA oversight during/end of audit engagements including through 1-2-1 meetings. Annual Performance conversation appraisals will review the year end position. Weekly AM / Auditor contact, prior to this, timesheets must be up to date. At a minimum this means the prior week's timesheet. 	Ongoing Ongoing Ongoing Annually Weekly
CSF2: Internal Audit provides an effective and efficient service					
2A	All auditors to complete their allocated audits and ad hoc support/advice to a professional standard (Compliance with GIAS, CIPFA, BCP Code of Conduct).	All Auditors (Auditors, Audit Managers & DCIAs)	DCIA / CIA	<ul style="list-style-type: none"> Audit Manager or DCIA oversight during/end of audit engagements including 1-2-1 meetings. Annual Performance conversation appraisals will review the year end position. Client feedback. Post-audit review meeting 	Ongoing Annually
2B	All auditors to ensure a provision of timely and professional ad hoc support and advice.	All Auditors (Auditors, Audit Managers & DCIAs)	DCIA / CIA	<ul style="list-style-type: none"> Professional standard of ad hoc support and advice reviewed at 1-2-1 meetings. Annual Performance conversation appraisals will review the year end position. Client feedback. 	Monthly Annually

2C	100% of customer satisfaction surveys received rate the service as good (score of 4) or above.	All Auditors (Auditors, Audit Managers & DCIAs)	A&G - CIA Report (Annual)** / SOG DCIA / CIA	<ul style="list-style-type: none"> Satisfaction Survey results are recorded on the Teams Dashboard. Individual engagement satisfaction surveys are reported to and considered by the DCIA / CIA. 	Ongoing Ongoing
2D	100% of High and Medium recommendations are followed up within timescales stated in the Audit Charter.	Audit Managers (Related Directorates) and DCIAs overall.	A&G (Quarterly)** / SOG DCIA / CIA (Monthly)	<ul style="list-style-type: none"> Audit Management System Recommendation tracker is updated where follow-ups have been carried out. Overdue recommendations are monitored via the Audit Management System Recommendation Reports and discussed with Audit Managers / DCIA at their 1-2-1. Quarterly review by DCIA of outstanding recommendations 	Monthly
2E	100% of High and Medium non-implemented recommendations comply with the Escalation Policy.	Audit Managers (Related Directorates) and DCIAs overall.	A&G - CIA Report (Annual)** / SOG DCIA / CIA (Monthly)	<ul style="list-style-type: none"> Recommendations followed up but not implemented are escalated in compliance with the Escalation Policy for non-implemented Internal Audit Recommendations. Monitored via Audit Management System Recommendation Tracker and discussed with Audit Managers / DCIA at their 1-2-1/2-2-1. 	Monthly
2F	Conduct annual internal assessments of the internal audit function's conformance with the Global Internal Audit Standards and CIPFA application note.	CIA and DCIA	A&G - CIA Report (Annual)** / SOG	<ul style="list-style-type: none"> Annual reporting to A&G Committee. 	Annually
2G	Ensure that external assessments of the internal audit function's conformance with the Global Internal Audit Standards and CIPFA application note are undertaken at least every five years.	CIA and DCIA	A&G (Five yearly)** / SOG	<ul style="list-style-type: none"> Five yearly reporting to A&G Committee. 	Five yearly

CSF3: Internal Audit staff are adequately skilled to provide a professional service

3A	100% completion of Performance Reviews within the Internal Audit Team.	CIA and DCIA	DCIA / CIA (Annually)	<ul style="list-style-type: none"> All staff receive a performance review, using the corporate template, during which employee behaviours and achievement of previous year objectives are discussed. In addition, objectives for the year ahead are agreed. 	Annually
3B	100% Completion of Mandatory Training as required.	All Auditors (Auditors, Audit Managers, DCIAs & CIA)	DCIA / CIA	<ul style="list-style-type: none"> Records of mandatory training are logged centrally. Mandatory training is discussed and monitored at 1-2-1 meetings. 	Ongoing Monthly
3C	Completion of individual staff CPD requirements for Audit Managers, DCIA and CIA.	Audit Managers, DCIAs & CIA.	DCIA / CIA	<ul style="list-style-type: none"> Monthly one to one meetings are held to assess staff training which includes CPD monitoring for Audit Managers. 	Monthly

3D	Meeting the required competency level outlined in the Competency Framework or have an agreed action plan in place to meet the required competency level.	All Auditors (Auditors, Audit Managers, DCIAs & CIA)	DCIA / CIA	<ul style="list-style-type: none"> Annual assessment against the Competency Framework. 	Annually
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KEY:

* A&G – Audit and Governance Committee

SOG – Senior Officers Group

CIA – Chief Internal Auditor

DCIA – Deputy Chief Internal Auditor

** Note - all reporting to A&G goes via SOG



BCP COUNCIL ASSURANCE FRAMEWORK 2026



Management				Internal Audit	External Assurance Providers	Member Oversight
Assurance Function	First Line Assurance	Second Line Assurance		Third Line Assurance	<ul style="list-style-type: none"> - External Audit - Reviews & Inspections - Regulatory Bodies - Benchmarking 	<ul style="list-style-type: none"> - Audit & Governance Committee - Overview & Scrutiny Committees - Cabinet/Council
		Corporate advice & compliance	Corporate Oversight			
Asset Management	Directors and managers	Finance, Estates & Benefits; Housing & Communities; Customer & Property Operations	Corporate Property Group (CPG); Capital Investment Programme Board; Corporate Management Board (CMB)	Chief Internal Auditor annual conclusion on the Council's governance, risk management and control arrangements	External Audit (Grant Thornton - GT) * Social Housing Regulator Care Quality Commission	Cabinet/Council (acquisitions/disposals)
Business Continuity		Finance, Estates & Benefits	Resilience Governance Board; Resilience Forum; CMB		Outsourced Business Continuity, ICT inspections	Audit & Governance Committee (annual report)
Business Planning and Performance Management		Marketing, Comms & Policy	Various – including Corporate Strategy Delivery Board; Children's Services (SEND) Improvement Board; Planning Improvement Board; CMB; Children & Young People's Partnership Board; Performance and Quality Executive Board for ASC		Local Government and Social Care Ombudsman (complaints) Housing Ombudsman Service (complaints) Peer Review	Cabinet/Council (annual performance report)
Counter Fraud		Finance, Estates & Benefits	Statutory Officer Group (SOG)		National Fraud Initiative (NFI) annually	Audit & Governance Committee (annual report and quarterly updates)
Ethics		People & Culture. Finance, Estates & Benefits, Law & Governance and all other services	Statutory Officers Group Standards Committee; CMB (mandatory training/performance management)		Unions External Audit (GT) *	Standards Committee Audit & Governance Committee (Whistleblowing and Declaration of Interests reports)

Financial Management	Finance, Estates & Benefits	Corporate Management Board	Financial Conduct Authority Prudential Regulation Authority External Audit (GT) *	Cabinet/Council (Quarterly MTFP update and budget and financial outturn) Audit & Governance Committee (VFM, Treasury management quarter update)
Fire Safety	Customer & Property Operations	Health & Safety & Fire Safety Board; Safety Supporters Forum; CPG	Fire Safety Inspections Building Safety Regulator	Audit & Governance Committee (annual report)
Health & Safety (H&S)	Finance, Estates & Benefits	Health & Safety & Fire Safety Board; Safety Supporters Forum; CPG	H&S Executive (inc. unannounced inspections) Building Safety Regulator	Audit & Governance Committee (annual report)
Human Resources	People & Culture	Directors Strategy Group (DSG); CMB	Unions Teaching Regulation Agency Healthcare Professional Regulators Legal Services Regulators	Cabinet/Council as required, e.g. Pay & Reward, Performance Framework
ICT	IT & Programmes	IT & IS Infrastructure Board; Information Governance Board (IGB); CMB	Public Services Network (PSN) NCSC	Corporate Risk Management, Overview & Scrutiny, Cabinet/Council as appropriate
Information Governance	Law & Governance	Information Governance Board	Information Commissioner	Audit & Governance Committee (annual report)
Partnerships	Marketing, Comms & Policy	Various – including service/partnership specific boards e.g. BCP/BH Live Strategic Partnership Board; Children's and Young Peoples Partnership Board; CMB		Health & Wellbeing Board Lower Central Gardens Trust Board Russell Cotes Art Gallery and Museum Management Committee
Procurement	Finance, Estates & Benefits	Procurement & Contracts Board	Procurement Review Unit (PRU) part of the Cabinet Office (enhanced role following the Procurement Act 2023)	Audit & Governance Committee (ad hoc reports/deeper dives)
Project & Programme Management	IT & Programmes	Corporate Strategy Delivery Board; CMB; Infrastructure Board; Project specific boards		Project Committees /Boards as appropriate
Risk Management	Finance, Estates & Benefits	DSG; CMB	External Audit (GT) *	Audit & Governance Committee (quarterly update reports)

Safeguarding		Adult Social Care; Children's Services	Safeguarding Boards (Adults & Children's which include independent scrutineers); CMB		Care Quality Commission; Ofsted; Child Safeguarding Practice Review Panel Social Work England	Children's Services Overview & Scrutiny Committee Was the Improvement Board, going forward it will be the Children and Young Peoples Partnership Board Health & Adult Social Care Overview & Scrutiny Committee
Sustainable Environment		Marketing, Comms & Policy Environment	Overall arrangements currently in development; CMB		Environment Agency (EA) and Office for Environmental Protection (OEP)	Environment & Place Overview & Scrutiny Committee (Sustainability)

*It is not the External Auditor's (Grant Thornton) primary role to provide assurance on the adequacy of key assurance functions. Nevertheless, through their auditing of the statement of accounts and in providing their value for money opinion, a form of external assurance exists across a number of functions, most notably those marked with an asterisk.

Appendix J

Consultees

The following individuals/groups have been consulted during this year's evolution of this Charter:

Name
Internal Audit
Statutory Officers Group
Audit and Governance Committee

Equalities Impact Assessment

Assessment date	24/02/2026
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Document Control

Approval body	Audit and Governance Committee
Approval date	20/03/25
V1 – April 2025	New Charter created (please note any version changes in the future will be shown in red text)
V2 – April 2026	Minor amendments, updated Audit Strategy & Data Analytics Strategy. Medium priority recommendations to be reported to A&G after 1 year