



Three Rivers District Council Audit Committee Progress Report 27 September 2018

Recommendation

Members are recommended to:

- Note the Internal Audit Progress Report for the period to 7 September 2018
- Agree removal of implemented audit recommendations (Appendices 4 to 7)
- Agree changes to the implementation dates for 3 audit recommendations (paragraph 2.5) for the reasons set out in Appendices 4 to 7
- Accept the SIAS Audit Charter 2018/19

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1. Introduction and Background

Purpose of Report

- 1.1 This report details:
- a) Progress made by the Shared Internal Audit Service (SIAS) in delivering the Council's annual audit plan for 2018/19 as at 7 September 2018.
 - b) Proposed amendments to the approved 2018/19 Annual Audit Plan.
 - c) Implementation status of all previously agreed audit recommendations from 2015/16 onwards.
 - d) An update on performance management information as at 7 September 2018.

Background

- 1.2 The work of internal audit is required to be reported to a Member Body so that the Council has an opportunity to review and monitor an essential component of corporate governance and gain assurance that its internal audit provision is fulfilling its statutory obligations. It is considered good practice that progress reports also include proposed amendments to the agreed annual audit plan.
- 1.3 The 2018/19 Annual Audit Plan was approved by Audit Committee on 15 March 2018.
- 1.4 The Audit Committee receives periodic updates on progress against the Annual Audit Plan from SIAS, the most recent of which was brought to this Committee on 24 July 2018.

2. Audit Plan Update

Delivery of Audit Plan and Key Audit Findings

- 2.1 As at 7 September 2018, 33% of the 2018/19 Audit Plan days had been delivered (calculation excludes unused 'To Be Allocated'). Appendix A provides a status update on each individual deliverable within the audit plan.
- 2.2 Two 2018/19 reports have been finalised since the date of the last committee.

Audit Title	Date of Issue	Assurance Level	Number and Priority of Recommendations
GDPR Preparedness	Jul '18	Satisfactory	One medium Two low
Safeguarding (Easter and Summer Playschemes)	Aug '18	Good	One low

7.1

Performance Management (Data Quality and Target Setting)	Sep '18	Good	None
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All Priority Audit Recommendations

2.3 Members will be aware that a Final Audit Report is issued when agreed by Management. This includes an agreement to implement the recommendations made. It is SIAS's responsibility to bring to Members' attention the implementation status of recommendations; it is the responsibility of officers to implement the recommendations by the agreed date.

2.4 The table below summarises progress in implementation of all outstanding internal audit recommendations at September 2018, with full details given in appendices 4 to 7:

Year	Recommendations made No.	Implemented	Not yet due	Outstanding & request made for extended time*	Percentage implemented %
2015/16	29	28	1	0	97%
2016/17	39	37	2	0	95%
2017/18	34	29	2	3	85%
2018/19	4	3	1	0	75%

*Or no update provided.

2.5 Since July 2018 Audit Committee, extension to implementation dates have been requested by action owners for 3 recommendations as follows:

- a) One from the 2017/18 Cyber Security audit,
- b) One from the 2017/18 Development Management audit, and
- c) One from the 2017/18 Land Charges audit.

Proposed 2018/19 Audit Plan Amendments

2.6 There are no amendments to the 2018/19 Audit Plan to bring before this Committee.

Performance against Targets

Reporting of Audit Plan Delivery Progress

2.7 To help the Committee assess the current situation in terms of progress against the projects in the 2018/19 Audit Plan, an analysis of agreed start dates is shown at Appendix 2. Dates have been agreed with management and resources allocated accordingly. This is designed to facilitate smooth delivery of the audit plan through the year.

7.1

2.8 The 2018/19 Annual performance indicators and targets were approved by the SIAS Board in March 2018. Actual performance for Three Rivers District Council (including the Shared Services Plan) against the targets that are monitored in year is set out in the table below.

Performance Indicator	Annual Target	Profiled Target to 7 September 2018	Actual to 7 September 2018
1. Planned Days – percentage of actual billable days against planned chargeable days completed (excluding unused contingency).	95%	35% (95 / 275 days)	33% (91.5 / 275 days)
2. Planned Projects – percentage of actual completed projects to draft report stage against planned completed projects (excludes 2015/16 completion and 'ongoing' pieces).	95%	17% (4 out of 24 projects to draft)	13% (3 out of 24 projects to draft)
3. Client Satisfaction – percentage of client satisfaction questionnaires returned at 'satisfactory' level.	100%	100%	100% (based on one received)
4. Number of High Priority Audit Recommendations agreed	95%	95%	N/A – none yet made in 2018/19

2.9 In addition, the performance targets listed below are annual in nature. Performance against these targets will be reported in the 2018/19 Head of Assurance's Annual Report:

- **5. External Auditors' Satisfaction** – the Annual Audit Letter should formally record whether or not the External Auditors are able to rely upon the range and the quality of SIAS' work.
- **6. Annual Plan** – prepared in time to present to the March meeting of each Audit Committee. If there is no March meeting then the plan should be prepared for the first meeting of the civic year.
- **7. Head of Assurance's Annual Report** – presented at the Audit Committee's first meeting of the civic year.

Internal Audit Charter 2018/19

2.10 The Internal Audit Charter for 2018/19 was presented to the Audit Committee on 24 July 2018. As noted in the draft minutes of the meeting, a change to the Charter was requested at section 8.2. The updated version is attached at Appendix 3.

APPENDIX 1 INTERNAL AUDIT PLAN 2018/19 – UPDATE ON POSITION AS AT 7 SEPTEMBER 2018

2018/19 SIAS Audit Plan

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		H	M	MA				
Key Financial Systems								
Benefits (shared plan)					13	Yes	3	Parameter testing completed May 2018. Remainder of audit - In Planning
Council Tax (shared plan)					12	Yes	1	In Planning
Creditors (shared plan)					9	Yes	0	Allocated
Debtors (shared plan)					9	Yes	1	In Planning
Main Accounting (shared plan)					10	Yes	0	Allocated
NDR (shared plan)					12	Yes	2	Parameter testing completed May 2018. Remainder of audit - In Planning
Payroll (shared plan)					10	Yes	0	Allocated
Treasury Management (shared plan)					5	Yes	0	Allocated
Budget Monitoring (shared plan)					5	Yes	0	Allocated
Operational Audits								
Agency Spend (shared plan)					10	Yes	8	In Fieldwork
GDPR Preparedness	Satisfactory	0	1	2	12	Yes	12	Final Report Issued
GDPR – post implementation					8	Yes	0	Allocated

APPENDIX 1 INTERNAL AUDIT PLAN 2018/19 – UPDATE ON POSITION AS AT 7 SEPTEMBER 2018

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		H	M	MA				
review								
Performance Management	Good	0	0	0	8	Yes	8	Final Report Issued
Anti-Social Behaviour					6	Yes	0.5	In Planning
Disabled Facilities Grants					6	Yes	0	Allocated
CIL – spend arrangements					5	Yes	0	Allocated
Communications					8	Yes	0	Allocated
Temporary Accommodation					8	Yes	6	In Fieldwork
Emergency Planning					5	Yes	3	In Fieldwork
Safeguarding (Easter & Summer Playschemes)	Good	0	0	1	6	Yes	6	Final Report Issued
DFG Capital Grant Certification					1	Yes	0	Allocated
Procurement								
No audits planned					0		0	
SIAS Joint Work								
Shared Learning Newsletters					3	N/A	1.5	Through year
Joint Reviews– topics to be determined					2	N/A	0	Allocated
Counter Fraud								
No audits planned					0		0	
Risk Management and Governance								

APPENDIX 1 INTERNAL AUDIT PLAN 2018/19 – UPDATE ON POSITION AS AT 7 SEPTEMBER 2018

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		H	M	MA				
No audits planned					0		0	
Ad Hoc Advice								
Ad Hoc Advice					2	N/A	1	Through year
IT Audits								
Cyber Security (shared plan)					12	BDO	2	Terms of Reference Issued
IT Operations (shared plan)					20	BDO	2	Terms of Reference Issued
IT Contract Management (shared plan)					15	BDO	2	Terms of Reference Issued
To Be Allocated								
Unused Contingency (shared plan)					7		0	
Follow-Up Audits								
Follow-up of outstanding audit recommendations					10	N/A	5	Through year
Strategic Support								
Head of Internal Audit Opinion 2017/18					2	N/A	2	Complete
External Audit Liaison					1	N/A	0.5	Through year
Audit Committee					8	N/A	3.5	Through year

APPENDIX 1 INTERNAL AUDIT PLAN 2018/19 – UPDATE ON POSITION AS AT 7 SEPTEMBER 2018

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		H	M	MA				
Monitoring and Client Meetings					11	N/A	5	Through year
2019/20 Audit Planning					4	N/A	0	Due quarter 4
SIAS Development					3	N/A	3	Complete
AGS					3	N/A	3	Complete
2017/18 Projects Requiring Completion								
2017/18 Projects Requiring Completion (6 days shared plan; 5 days TRDC)	Various				11	N/A	11	Complete
TRDC TOTAL								
					127		65	
SHARED SERVICES TOTAL								
					155		27	
COMBINED TOTAL								
					282		92	

Key to recommendation priority levels:

H = High

M = Medium

MA = Merits attention

APPENDIX 2 2018/19 AUDIT PLAN PROJECTED START DATES

Apr	May	Jun	July	Aug	Sept
Revenues & Benefits System Parameter Testing (shared plan)* Complete		Safeguarding – Summer Play Schemes Final Report Issued	Agency Staffing (shared plan) In Fieldwork	Emergency Planning In Fieldwork	Cyber Security (shared plan) Terms of Reference Issued
GDPR Preparedness Final report issued			Performance Management Final Report Issued		Anti-Social Behaviour (CPNs) In Planning
			Temporary Accommodation In Fieldwork		DFG Grant Certification

Oct	Nov	Dec	Jan	Feb	Mar
Council Tax (shared plan) In Planning	NDR (shared plan) In Planning	Treasury Management (shared plan)	Creditors (shared plan)	Budget Monitoring (shared plan)	

APPENDIX 2 2018/19 AUDIT PLAN PROJECTED START DATES

Oct	Nov	Dec	Jan	Feb	Mar
Debtors (shared plan) In Planning	Benefits (shared plan) In Planning	CIL	Main Accounting (shared plan)		
Disabled Facility Grants (DFGs)*	Payroll (shared plan)	Communications	IT Operations (shared plan) Terms of Reference Issued		
	IT Contract Management (shared plan) Terms of Reference Issued				
	GDPR (PIR)*				

***Notes:**

- Revenues & Benefits System Parameter Testing work completed in May – remainder of Benefits, NDR and Council Tax work due Q3.
- Disabled Facility Grants (DFGs) – deferred from August to October to meet service resource availability.
- GDPR (PIR) – deferred from August to November as original audit only completed in July 2018.



Audit Charter 2018/19

1. Introduction and Purpose

- 1.1. Internal auditing is an independent and objective assurance and consulting activity. It is guided by a philosophy of adding value to the operations of an organisation. It assists a council to achieve its objectives and ultimately provides assurance to the public by systematically evaluating and improving the effectiveness and efficiency of risk management, control and governance processes.

2. Scope

- 2.1. This Charter applies to all clients of the Shared Internal Audit Service (SIAS).

3. Statutory Basis of Internal Audit

- 3.1. Local government is statutorily required to have an internal audit function. The Accounts and Audit Regulations 2015 require that 'a relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance'.
- 3.2. In addition, a council's Chief Finance Officer has a statutory duty under Section 151 of the Local Government Act 1972 to establish a clear framework for the proper administration of the authority's financial affairs. To fulfil this requirement, the S151 officer relies, amongst other sources, upon the work of internal audit.

4. Role

- 4.1. SIAS internal audit activity is overseen by each council's committee charged with fulfilling audit committee responsibilities herewith referred to as the Audit Committee. As part of its oversight role, the Audit Committee is responsible for defining the responsibilities of SIAS via this Charter.
- 4.2. SIAS may undertake additional consultancy activity requested by management. The Head of Assurance will determine such activity on a case by case basis assessing the skills and resources available. Significant additional consultancy activity not already included in the
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APPENDIX 3 INTERNAL AUDIT CHARTER

Internal Audit Plan will only be accepted and carried out following consultation with the Audit Committee.

5. Professionalism

- 5.1. SIAS governs itself by adherence to the Public Sector Internal Audit Standards (PSIAS). These standards include the Definition of Internal Auditing, the Code of Ethics and the International Standards for the Professional Practice of Internal Auditing. They set out the fundamental requirements for the professional practice of internal auditing and the evaluation of the effectiveness of an internal audit function's performance.
- 5.2. SIAS also recognise the Mission of Internal Audit as identified within the IPPF, 'To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight' and the Core Principles for the Professional Practice of Internal Auditing, which demonstrate an effective internal audit function, achieving internal audit's mission.
- 5.3. SIAS's operations are guided by its operating procedures manual as well as applicable, Chartered Institute of Internal Auditors (CIIA) Position Papers, Practice Advisories and Guides, and relevant council policies and procedures, including compliance with the Bribery Act 2010.
- 5.4. Should non-conformance with the PSIAS be identified, the Head of Assurance will investigate and disclose, in advance if possible, the exact nature of the non-conformance, the reasons for it and, if applicable, its impact on a specific engagement or engagement outcome.

6. Authority and Confidentiality

- 6.1. Internal auditors are authorised full, free, and unrestricted access to any and all of a client's records, physical properties, and personnel as required to carry out an engagement. All client employees are requested to assist SIAS in fulfilling its roles and responsibilities. Information obtained during the course of an engagement is safeguarded and confidentiality respected.
- 6.2. Internal auditors will only use information obtained to complete an engagement. It will not be used in a manner that would be contrary to the law, for personal gain, or detrimental to the legitimate and ethical objectives of the client organisation(s). Internal auditors will disclose all material facts known which if not disclosed, could distort a report or conceal unlawful practice.

7. Organisation

- 7.1. The Head of Assurance and their representatives, have free and unrestricted direct access to Senior Management, the Audit Committee, the Chief Executive, the Chair of the Audit Committee and the External Auditor. The Head of Assurance will communicate with any and all of the above parties at both committee meetings and between meetings as appropriate.
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- 7.2. The Chairman of the Audit Committee has free and unrestricted direct access to both, the Head of Internal Audit, and the Council's External Auditor.
- 7.3. The Head of Assurance is line managed by the Director of Resources at Hertfordshire County Council (HCC), who approves all decisions regarding the performance evaluation, appointment, or removal of the Head of Assurance, in consultation with the SIAS Board. Each client's Section 151 Officer is asked to contribute to the annual appraisal of the Head of Assurance.

8. Stakeholders

The following groups are defined as stakeholders of SIAS:

- 8.1. The Head of Assurance and the SIAS Audit Manager, both suitably experienced and qualified (CCAB and / or CMIIA), are responsible for:
- hiring, appraising and developing SIAS staff in accordance with the host authority's HR guidance
 - maintaining up-to-date job descriptions which reflect the roles, responsibilities, skills, qualifications, and attributes required of SIAS staff
 - ensuring that SIAS staff possess or obtain the skills, knowledge and competencies (including ethical practice) needed to effectively perform SIAS engagements
- 8.2. The Audit Committee is responsible for overseeing the effectiveness of SIAS and holding the Head of Assurance to account for delivery. This is achieved through the approval of the annual audit plan, approval of performance targets set by the SIAS Board and receipt of regular reports.
- 8.3. The Audit Committee is also responsible for overseeing the effectiveness of the governance, risk and control environment within the Council, holding operational managers to account for its delivery.
- 8.4. The Audit Committee, as set out in its formal Terms of Reference, also ensures that there is appropriate communication of, and involvement in, internal audit matters as required from the wider publicly elected Member body.
- 8.5. Senior Management, defined as the Head of Paid Service, Chief Officers and their direct reports, are responsible for helping shape the programme of assurance work. This is achieved through analysis and review of key risks to achieving the Council's objectives and priorities.
- 8.6. The SIAS Board is the governance group charged with monitoring and reviewing the overall operation of SIAS, including:
- resourcing and financial performance
 - operational effectiveness through the monitoring performance indicators
 - the overall strategic direction of the shared service
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9. Independence and Objectivity

- 9.1 No element in the organisation should interfere with audit selection, scope, procedures, frequency, timing, or report content. This is necessary to ensure that internal audit maintains the necessary level of independence and objectivity.
- 9.2 As well as being impartial and unbiased, internal auditors will have no direct operational responsibility or authority over any activity audited. They will not implement internal controls, develop procedures, install systems, prepare records, or engage in any other activity that might impair their judgment.
- 9.3 When asked to undertake any additional roles/responsibilities outside internal auditing, the Head of Assurance will highlight to the Audit Committee any potential or perceived impairment to independence and objectivity having regard to the principles contained within the PSIAS Code of Ethics as well as any relevant requirements set out in other professional bodies to which the CAE may belong. The Audit Committee will approve and periodically review any safeguards put in place to limit any impairments to independence and objectivity.
- 9.4 The Head of Assurance will confirm to the Audit Committee, at least annually, the organisational independence of SIAS.

10. Conflicts of Interest

- 10.1. Internal auditors will exhibit clear professional objectivity when gathering, evaluating, and communicating engagement information. When forming judgments, they will make a balanced assessment of all relevant circumstances and not be influenced by their own interests or the views and interests of others.
- 10.2. Each auditor will comply with the ethical requirements of his/her professional body and proactively declare any potential conflict of interest, whether actual or apparent, prior to the start of an engagement.
- 10.3. All auditors sign an annual declaration of interest to ensure that the allocation of work avoids conflict of interest. Auditors who undertake consultancy work or are new to the team will be prohibited from auditing in those areas where they have worked in the past year. Audits are rotated within the team to avoid over-familiarity and complacency.
- 10.4. SIAS procures an arrangement with an external partner to provide additional internal audit days on request. The external partner will be used to deliver engagements as directed by the Head of Assurance in particular providing advice and assistance where SIAS staff lack the required skills or knowledge.
- 10.5. In the event of a real or apparent impairment of independence or objectivity, (acceptance of gifts, hospitality, inducements or other benefits)
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the Head of Assurance will investigate and report on the matter to appropriate parties.

11. Responsibility and Scope

- 11.1. The scope of SIAS encompasses, but is not limited to, the examination and evaluation of the adequacy and effectiveness of the organisation's governance, risk management, and internal control processes (as they relate to the organisation's priorities and objectives) and the promotion of appropriate ethics and values.
- 11.2. Internal control and risk management objectives considered by internal audit extend to the organisation's entire control and risk management environment and include:
- consistency of operations or programs with established objectives and goals, and effective performance
 - effectiveness and efficiency of governance, operations and employment of resources
 - compliance with significant policies, plans, procedures, laws, and regulations
 - design, reliability and integrity of management and financial information processes, including the means to identify, measure, classify, and report such information
 - safeguarding of assets
- 11.3. SIAS is well placed to provide advice and support on emerging risks and controls and will, if requested, deliver consulting and advisory services or evaluate specific operations.
- 11.4. SIAS is responsible for reporting to the Audit Committee and senior management, significant risk exposures (including those to fraud), control and governance issues and other matters that emerge from an engagement.
- 11.5. Engagements are allocated to (an) internal auditor(s) with the appropriate skills, experience and competence. The auditor is then responsible for carrying out the work in accordance with the SIAS Operating Procedures Manual, and must consider the relevant elements of internal control, the needs and expectations of clients, the extent of work required to meet the engagement's objectives, its cost effectiveness, and the probability of significant error or non-compliance.

12. Role in Anti-Fraud

- 12.1. The SIAS work programme, designed in consultation with Senior Management and the Audit Committee, seeks to help deter fraud and corruption.
- 12.2. SIAS shares information with relevant partners to increase the likelihood of detecting fraudulent activity and reducing the risk of fraud to all.
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12.3. The Head of Assurance should be notified of all suspected or detected fraud, corruption or impropriety so that the impact upon control arrangements can be evaluated.

13. Internal Audit Plan

13.1. Following discussion with appropriate senior management, the Head of Assurance will submit a risk based plan to the Audit Committee for review and approval. This will occur at least annually. The plan sets out the engagements agreed and demonstrates the priorities of both SIAS (the need to produce an annual internal audit opinion) and those of the organisation. Also included will be any relevant declarations of interest.

13.2. The plan will be accompanied by details of the risk assessment approach used and will make reference to the organisation's assurance framework. Also shown will be the timing of an engagement, its budget in days, details of any contingency for new or changed risks, time for planning and reporting and a contribution to the development of SIAS.

13.3. The plan will be subject to regular review in year, and may be modified in response to changes in the organisation's business, risks, operations, programmes, systems and controls. All significant changes to the approved internal audit plan will be communicated in the quarterly update reports.

14. Reporting and Monitoring

14.1. A draft written Terms of Reference will be prepared and issued to appropriate personnel at the start of an engagement. It will cover the intended objectives, scope and reporting mechanism and will be agreed with the client. Changes to the terms of reference during the course of the engagement may occur and will be agreed following consultation with the client.

14.2. A report will be issued on completion of an engagement. It will include a reasoned opinion, details of the time period and scope within which it was prepared, management's responses to specific risk prioritised findings and recommendations made and a timescale within which corrective action will be / has been taken. If recommended action is not to be taken, an explanation for this will also be included.

14.3. SIAS will follow-up the implementation of agreed recommendations in line with the protocol at each client. As appropriate, the outcomes of this work will be reported to the Audit Committee and may be used to inform the risk-based planning of future audit work. Should follow-up activity identify any significant error or omission, this will be communicated by the Head of Assurance to all relevant parties. A revised internal audit opinion may be issued on the basis of follow-up activity.

14.4. In consultation with senior management, the Head of Assurance will consider, on a risk-basis, any request made by external stakeholders for sight of an internal audit report.

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14.5. Quarterly update reports to the Audit Committee will detail the results of each engagement, including significant risk exposures and control issues. In addition, an annual report will be produced giving an opinion on the overall control, governance, and risk management environment (and any other issues judged relevant to the preparation of the Annual Governance Statement), with a summary of the work that supports the opinion. The Head of Assurance will also make a statement of conformance with PSIAS, and detail the nature and reasons for any impairments, qualifications or restrictions in scope for which the Committee should seek reassurances from management.

15. Periodic Assessment

15.1. PSIAS require the Head of Assurance and the SIAS Board to make arrangements for an independent review of the effectiveness of internal audit undertaken by a suitably knowledgeable, qualified and competent individual or organisation. This should occur at least every five years.

15.2. The Head of Assurance will ensure that continuous efforts are made to improve the efficiency, effectiveness, and quality of SIAS. These will include the Quality Assurance and Improvement Programme, client feedback, appraisals and shared learning with the external audit partner as well as coaching, supervision, and documented review.

15.3. A single review will be carried out to provide assurance to all SIAS partners with the outcomes included in the partner's Annual Report.

16. Review of the Audit Charter

16.1. The Head of Assurance will review this charter annually and will present, to the first Audit Committee meeting of each financial year, any changes for approval.

16.2. The Head of Assurance reviewed this Audit Charter in May 2018. It will next be reviewed in May 2019.

Glossary of Terms

Audit Committee	The governance group charged with independent assurance of the adequacy of the risk management framework, the internal control environment and the integrity of financial reporting.
Management	Operational officers of the Council responsible for creating corporate policy and organising, planning, controlling, and directing resources in order to achieve the objectives of that policy. Senior management is defined as the Head of Paid Service, Chief Officers and their direct reports.
The SIAS Board	The Board that comprises officer representatives from the client authorities and that is responsible for the governance of the SIAS partnership
The Audit Plan	The programme of risk based work carried out by the Shared Internal Audit Service on behalf of its clients
The Public Sector Internal Audit Standards	These standards, which are based on the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF), are intended to promote further improvement in the professionalism, quality, consistency and effectiveness of internal audit across the public sector. They reaffirm the importance of robust, independent and objective internal audit arrangements to provide stakeholders with the key assurances they need to support them both in managing and overseeing the organisation and in producing the annual governance statement.

Note:

For readability, the term 'internal audit activity' as used in the PSIAS guidance has been replaced with 'SIAS' in this Charter.
