

Pwyllgor Llywodraethu ac Archwilio
24 Medi 2021

Siarter Archwilio Mewnol

Yr Argymhellion / Penderfyniadau Allweddol Sydd Eu Hangen:

Cymeradwyo'r Siarter Archwilio Mewnol.

Y Rhesymau:

Er mwyn caniatáu i'r Pwyllgor Llywodraethu ac Archwilio gyflwyno sylwadau ynghylch cynnwys y Siarter Archwilio Mewnol.

Ymgynghorwyd â'r pwyllgor craffu perthnasol: NADDO

Angen i'r Cabinet wneud penderfyniad: NAC OES

Angen i'r Cyngor wneud penderfyniad: NAC OES

YR AELOD O'R CABINET SY'N GYFRIFOL AM Y PORTFFOLIO:

Cyng. David Jenkins

Y Gyfarwyddiaeth:

Gwasanathau Corfforaethol

Enw Pennaeth y

Gwasanaeth:

Helen Pugh

Awdur yr Adroddiad:

Caroline Powell

Swyddi:

Pennaeth Refeniw a
Chydymffurfio Ariannol

Prif Archwilydd

Rhif ffôn: 01267 246223

Cyfeiriad e-bost:

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Governance & Audit Committee

24 September 2021

Internal Audit Charter

1. BRIEF SUMMARY OF PURPOSE OF REPORT.

The purpose of the Charter is to define what Internal Audit is and explain its purpose, authority and responsibility.

The Charter has been written in accordance with the Public Sector Internal Audit Standards.

The Internal Audit Charter (2019-2021) was endorsed by the Governance & Audit Committee on 13th September 2019; the Charter is to be reviewed every two years and this report brings the updated Internal Audit Charter (2021 – 2023).

Some minor revisions have been made to the 2019-2021 document; a summary of these revisions is as follows:

- Update all reference made to 'Audit Committee' to 'Governance & Audit Committee'
- Update all reference made to 'Wales Audit Office' to 'Audit Wales'
- Update all reference made to 'Executive Board' to 'Cabinet'.
- Audit Planning: Corporate Management Team added.

The Head of Revenues and Financial Compliance will discuss the proposed Strategic Plan with the Director of Corporate Services **and the Corporate Management Team** prior to submission to the Governance & Audit Committee for formal approval.

Translating the Strategic Plan into Annual Plans which identify the reviews to be undertaken in each Audit Year. The Annual Plan is agreed with the Director of Corporate Services, **the Corporate Management Team** and the Governance & Audit Committee.

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report:

Signed: H L Pugh – Head of Revenues and Financial Compliance

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
NONE	NONE	YES	NONE	NONE	NONE	NONE

Finance

Reviews carried out to ensure systems in place comply with the Authority's Financial Procedure Rules.

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: H L Pugh – Head of Revenues and Financial Compliance

1. Scrutiny Committee: Not Applicable
2. Local Member(s): Not Applicable
3. Community / Town Council: Not Applicable
4. Relevant Partners: Not Applicable
5. Staff Side Representatives and other Organisations: Not Applicable

Section 100D Local Government Act, 1972 – Access to Information List of Background Papers used in the preparation of this report:

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Internal Audit Plan 2021/22	AC 26-03-21	Agenda for Governance & Audit Committee on Friday, 26th March, 2021, 2.00 pm