

**Pwyllgor Llywodraethu ac Archwilio
14 Gorffnaf 2023**

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. Alun Lenny

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

14 July 2023

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 (2021-23) was endorsed by the Governance & Audit Committee on 24th September 2021; the Charter is to be reviewed every two years and this report brings the updated Internal Audit Charter (2023-2025).

The revisions made to the document are detailed within the first attached report.

DETAILED REPORT ATTACHED?

YES

- 1. Details of revisions made**
- 2. Internal Audit Charter (2023 – 2025)**

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

CABINET PORTFOLIO HOLDER(S)
AWARE/CONSULTED: Yes

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 2023/24	G&AC 17-03-23	Agenda for Governance & Audit Committee on Friday, 17th March, 2023, 10.00 am