

ABERDEEN CITY COUNCIL

COMMITTEE	Audit, Risk and Scrutiny Committee
DATE	11 September 2025
EXEMPT	No
CONFIDENTIAL	No
REPORT TITLE	Internal Audit Charter
REPORT NUMBER	IA/25/012
DIRECTOR	N/A
REPORT AUTHOR	Jamie Dale, Chief Internal Auditor
TERMS OF REFERENCE	2.1

1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to seek agreement for the Internal Audit Charter.

2. RECOMMENDATION

- 2.1 It is recommended that the Committee approve the attached Internal Audit Charter. Significant changes have been made to the Charter approved in February 2025 by the Committee to ensure compliance with GIAS, which replaces the previously used Public Sector Internal Audit Standards (PSIAS).

3. CURRENT SITUATION

- 3.1 GIAS require that Internal Audit sections have an Internal Audit Charter that includes specific requirements contained within the Standards. The Standards require that the organisation's Board (for the Council, the Audit, Risk and Scrutiny Committee) approves the Internal Audit Charter.
- 3.2 Standard 6.2 in Domain III of the GIAS (Governing the IA Service) requires the Chief Audit Executive to implement and maintain an Internal Audit Charter that sets out the purpose of Internal Audit, the Internal Audit mandate, organisational position, reporting relationships, scope of work, types of services, and other specifications in accordance with GIAS.
- 3.3 The draft Charter included as an appendix to this report satisfies this requirement.

4. FINANCIAL IMPLICATIONS

- 4.1 There are no direct financial implications arising from the recommendations of this report.

5. LEGAL IMPLICATIONS

- 5.1 There are no direct legal implications arising from the recommendations of this report.

6. ENVIRONMENTAL IMPLICATIONS

- 6.1 There are no direct environmental implications arising from the recommendations of this report.

7. RISK

- 7.1 The Internal Audit process considers risks involved in the areas subject to review. Any risk implications identified through the Internal Audit process are detailed in the resultant Internal Audit reports. Recommendations are made to address the identified risks and Internal Audit follows up progress with implementing those that are agreed with management. Where planned progress is not maintained, there is a risk that sufficient work will not have been completed by the end of the financial year for Internal Audit to complete its annual opinion on the Council's control environment.

8. OUTCOMES

- 8.1 The proposals in this report have no impact on the Council Delivery Plan.
- 8.2 However, Internal Audit plays a key role in providing assurance over, and helping to improve, the Council's framework of governance, risk management and control. These arrangements, put in place by the Council, help ensure that the Council achieves its strategic objectives in a well-managed and controlled environment.

9. IMPACT ASSESSMENTS

Assessment	Outcome
Impact Assessment	An assessment is not required because the reason for this report is to report Internal Audit's progress to Committee. As a result, there will be no differential impact, because of the proposals in this report, on people with protected characteristics.
Data Protection Impact Assessment	Not required

10. BACKGROUND PAPERS

10.1 There are no relevant background papers related directly to this report.

11. APPENDICES

11.1 Appendix A – Aberdeen City Council Internal Audit Charter.

12. REPORT AUTHOR DETAILS

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