



## **Internal Audit**

# **Internal Audit Charter**

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# 1 Executive Summary

## 1.1 Introduction and background

In line with section 7(1) of [The Local Authority Accounts \(Scotland\) Regulations 2014](#), local authorities must operate a professional and objective internal auditing service in accordance with recognised standards and practices in relation to internal auditing.

The [Public Bodies \(Joint Working\) \(Scotland\) Act 2014](#), which is the legislative framework for integrating adult health and social care extends the above requirement to Integration Joint Boards (IJB's).

The [Global Internal Audit Standards \(GIAS\)](#) came into effect in January 2025 and guide the worldwide professional practice of internal auditing and serve as a basis for evaluating and elevating the quality of the Internal Audit (IA) Service. [The Application Note: GIAS in the UK Public Sector](#) effective from 1 April 2025, provides a framework for the practice of IA in the UK Public Sector when taken together with the GIAS. The GIAS (UK Public Sector) sets out interpretations and requirements which need to be applied to the GIAS, to form a suitable basis for IA practice in the UK Public Sector.

In addition, CIPFA are releasing a new [Code of Practice for the Governance of IA in Local Government](#) to support compliance with the principles and standards in Domain III (Governing the IA Service) of the GIAS (UK Public Sector). Compliance with the Code must be included in an IA annual internal quality assessment with outcomes reported to committee from 2025/26 onwards and an external quality assessment, due every five years.

Standard 6.2 in Domain III of the GIAS (Governing the IA Service) requires the Chief Audit Executive<sup>1</sup> 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 the GIAS.

The Internal Audit Charter for the Aberdeen City Council sets out these requirements and is based on the Institute of Internal Auditor's (IIA) 2024 Model Charter.

The IA Charter is reviewed and approved annually by the Council's Corporate Management Team (CMT) and the Audit, Risk and Scrutiny (AR&S) Committee.

## 2 Purpose of Internal Audit

In line with the GIAS, the purpose of the IA Service is to strengthen the Council's ability to create, protect, and sustain value by providing the Audit, Risk & Scrutiny Committee and Management with independent, risk-based, and objective assurance, advice, insight, and foresight.

The IA Service enhances the 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 serve the public interest.

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<sup>1</sup> GIAS utilise the term Chief Audit Executive. Within the context of the Council, this is the Chief Internal Auditor.

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The Council's IA Service is most effective when:

- Internal auditing is performed by competent professionals in conformance with the GIAS (UK Public Sector), which are set in the public interest.
- The IA Service is independently positioned with direct accountability to the Audit, Risk & Scrutiny Committee
- Internal auditors are free from undue influence and committed to making objective assessments.

IA assurance is provided by delivering an annual programme of audit work that independently and objectively assesses the design and effectiveness of the controls established to manage the Council's most significant risks.

The IA scope covers all Council activities, and the activities of external parties. The scope also covers the Aberdeen City IJB and the North East Scotland Pension Fund

## **2.1 Commitment to Adhering to the Global Internal Audit Standards (GIAS)**

The Council's IA Service will adhere to the Institute of Internal Auditors' [International Professional Practices Framework](#), consisting of the [GIAS](#) and [Topical Requirements](#) as well as the [Application Note: Global Internal Audit Standards in the UK Public Sector](#). When expressing conformance with standards, the Council's IA Service will be clear that they are conforming with Global Internal Audit Standards in the UK Public Sector.

The Chief Audit Executive (CAE) will report annually to the Audit, Risk & Scrutiny Committee and Senior Management on the IA Service's conformance with the GIAS (UK Public Sector), which will be assessed through a quality assurance and improvement programme.

In addition to the primary purpose of Internal Audit, the CAE will also:

- Support the Chief Executive as the Council's statutory Head of Paid Service in the discharge of their duties.
- Support the Council's statutory Chief Finance Officer in undertaking their duties as the 'Section 95 Officer'.
- Support the Council's statutory Monitoring Officer in undertaking their duties but with no formal role in members compliance with their Code of Conduct.
- Advise on the internal control implications of system or process changes within the Council.
- Assist management in their duties to prevent and detect fraud and corruption.
- Aim to add value to the Council in all its undertakings.

## **3 Internal Audit Mandate**

In line with the GIAS, the Council's IA Service receives its mandate from the Audit, Risk & Scrutiny Committee. The mandate sets out the authority, roles and responsibilities, and empowers the IA Service to provide the Audit, Risk & Scrutiny Committee and Senior Management with independent, risk-based, and objective assurance, advice, insight, and foresight.

The IA Service's authority is created by its direct reporting relationship to the Audit, Risk & Scrutiny Committee. Such authority allows for unrestricted access to the Audit, Risk & Scrutiny Committee.

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The Audit, Risk & Scrutiny Committee authorises the IA Service to:

- Have full and unrestricted access to all functions, data, records, information, physical property, and personnel pertinent to carrying out IA audit responsibilities. Internal auditors are accountable for confidentiality and safeguarding records and information.
- Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques, and issue communications to accomplish the function's objectives.
- Obtain assistance from the necessary personnel of the Council, and other organisations and services from within or outside the Council to complete internal audit services.

### 3.1 Handling Information

The GIAS set out the duty on internal auditors to be faithful custodians of the information they gather, sharing only in limited, defined and controlled ways, and describes the need for awareness of responsibilities in protecting information and demonstrating respect for the confidentiality, privacy and ownership of information.

In line with the GIAS (UK Public Sector) internal auditors must also be aware of circumstances under which sharing or publication of information will be required. They must be aware of their organisation's policies and procedures for routine publication of certain information and where there are statutory obligations to share or publish information, for example Freedom of Information requirements.

## 4 Definitions

Internal Audit adopted the following definitions set out in the GIAS 2024 Glossary:

<b>Internal Audit</b>	An independent, objective assurance and advisory service designed to add value and improve an organisation's operations. It helps an organisation achieve its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.
<b>Assurance services</b>	Services through which internal auditors perform objective assessments to provide assurance. The nature and scope of assurance services are determined by Internal Audit.
<b>Advisory services</b>	Services through which internal auditors provide advice to an organisation's stakeholders without providing assurance or taking on management responsibilities. The nature and scope of advisory services are subject to agreement with relevant stakeholders.
<b>Independence</b>	Freedom from conditions that threaten the ability of the internal audit activity to carry out internal audit responsibilities in an unbiased manner.

In addition, key roles within the Council are fulfilled as follows:

- Chief Audit Executive 'CAE' is fulfilled by the Chief Internal Auditor (CIA).
- The 'Chief Financial Officer' is fulfilled by the Council's Chief Officer - Finance (designated statutory Section 95 Officer).
- Senior Management is fulfilled by the Council's Corporate Management Team.
- The 'Board' role is undertaken by the Audit, Risk & Scrutiny Committee.

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## 5 Independence, Position, and Reporting Relationships

The GIAS state that the CAE should be positioned at a level in the Council that enables IA services and responsibilities to be performed without interference from management, thereby establishing the independence of the IA Service.

The CAE reports functionally to the Audit, Risk & Scrutiny Committee and administratively (for example, day-to-day operations) to the Director of Corporate Services. This positioning provides the organisational authority and status to bring matters directly to Senior Management and escalate matters to the Audit, Risk & Scrutiny Committee when necessary, without interference and supports the internal auditors' ability to maintain objectivity.

The CAE is required to confirm to the Audit, Risk & Scrutiny Committee, at least annually, the organisational independence of the IA Service. If the governance structure does not support organisational independence, the CAE must document the characteristics of the governance structure limiting independence and any safeguards employed to achieve the principle of independence. The CAE must disclose to the Audit, Risk & Scrutiny Committee any interference internal auditors encounter related to the scope, performance, or communication of internal audit work and results. The disclosure will include communicating the implications of such interference on the IA Service's effectiveness and ability to fulfil its mandate.

To ensure that IA independence and objectivity is maintained for assurance services, IA will remain free from interference from anyone within the Council in relation to audit selection, scope, procedures, frequency, timing, and report content.

Where IA also has responsibility for non-audit activities, the GIAS require that appropriate arrangements are established to avoid conflicts of interest.

Additionally, IA will not be permitted to audit any activities for which they have previously been responsible within a period of one year and will not engage in any other activity that may impair judgement or independence.

For advisory services, the IA role will be specifically restricted to providing guidance, views, and opinions. To comply with independence requirements, IA will not be involved in any aspects of operational decisions subsequently taken by management.

## 6 IA Authority and Audit, Risk & Scrutiny Committee Oversight

To establish, maintain, and ensure that the Council's IA Service has sufficient authority to fulfil its duties, the Audit, Risk & Scrutiny Committee will:

- Discuss with the CAE and senior management the appropriate authority, role, responsibilities, scope, and services (assurance and/or advisory) of the IA Service.
- Ensure the CAE has unrestricted access to and communicates and interacts directly with the Audit, Risk & Scrutiny Committee, including in private meetings without senior management present.
- Discuss with the CAE and senior management other topics that should be included in the IA charter.

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- Participate in discussions with the CAE and senior management about the 'essential conditions' described in the GIAS which establish the foundation that enables an effective IA Service.
  - Approve the IA charter, which includes the internal audit mandate and the scope and types of IA services.
  - Review the IA charter annually with the CAE to consider changes affecting the organisation, such as the employment of a new CAE or changes in the type, severity, and interdependencies of risks to the organisation; and approve the internal audit charter annually.
  - Approve the risk-based IA plan.
  - Provide input to the IA Service's human resources administration and budgets.
  - Provide input to senior management on the appointment and removal of the CAE, ensuring adequate competencies and qualifications and conformance with the GIAS (UK Public Sector).
  - Review and provide input to senior management on the CAE's performance.
  - Receive communications from the CAE about the IA Service including its performance relative to its plan.
  - Ensure a Quality Assurance and Improvement Programme (QAIP) has been established and review the results annually.
  - Make appropriate inquiries of senior management and the CAE to determine whether scope or resource limitations are inappropriate.

## **7 IA Objectives and Responsibilities**

### **7.1 Ethics and Professionalism**

The CAE will ensure that internal auditors:

- Conform with the GIAS (UK Public Sector) including the principles of Ethics and Professionalism: integrity, objectivity, competency, due professional care, confidentiality and the Seven Principles of Public Life.
- Understand, respect, meet, and contribute to the legitimate and ethical expectations of the Council and can recognise conduct that is contrary to those expectations.
- Encourage and promote an ethics-based culture in the Council.
- Report organisational behaviour that is inconsistent with the Council's ethical expectations, as described in applicable policies and procedures.

### **7.2 Objectivity**

The CAE will ensure that the Internal Audit Service remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of engagement selection, scope, procedures, frequency, timing, and communication. If the CAE determines that objectivity may be impaired in fact or appearance, the details of the impairment will be disclosed to appropriate parties.

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Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively such that they believe in their work product, do not compromise quality, and do not subordinate their judgment on audit matters to others, either in fact or appearance.

Internal auditors will have no direct operational responsibility or authority over any of the activities they review. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, or engage in other activities that may impair their judgment, including:

- Assessing specific operations for which they had responsibility within the previous year.
- Performing operational duties for the Council or its affiliates.
- Initiating or approving transactions external to the IA Service.
- Directing the activities of any employee that is not employed by the IA Service, except to the extent that such employees have been appropriately assigned to IA teams or to assist internal auditors.

Internal auditors will:

- Disclose impairments of independence or objectivity, in fact or appearance, to appropriate parties and at least annually, such as the CAE, the Audit, Risk & Scrutiny Committee, Management, or others.
- Exhibit professional objectivity in gathering, evaluating, and communicating information.
- Make balanced assessments of all available and relevant facts and circumstances.
- Take necessary precautions to avoid conflicts of interest, bias, and undue influence.

### **7.3 Managing the Internal Audit Service**

The CAE has the responsibility to:

- At least annually, develop a risk-based IA plan that considers the input of the Audit, Risk & Scrutiny Committee, and senior management.
- Discuss the plan with the Audit, Risk & Scrutiny Committee and senior management and submit the plan to the Audit, Risk & Scrutiny Committee for review and approval.
- Communicate the impact of resource limitations on the IA plan to the Audit, Risk & Scrutiny Committee and senior management.
- Review and adjust the IA plan, as necessary, in response to changes in the Council's business, risks, operations, programmes, systems, and controls.
- Communicate with the Audit, Risk & Scrutiny Committee and senior management if there are significant interim changes to the IA plan.
- Ensure IA engagements are performed, documented, and communicated in accordance with the GIAS.



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- Follow up on audit findings and confirm the implementation of recommendations or action plans and communicate the results of IA services to the Audit, Risk & Scrutiny Committee and senior management and for each audit as appropriate.
  - Ensure the IA Service collectively possesses or obtains the knowledge, skills, and other competencies and qualifications needed to meet the requirements of the GIAS and fulfil the IA mandate.
  - Identify and consider trends and emerging issues that could impact the Council and communicate these to the Audit, Risk & Scrutiny Committee and senior management as appropriate.
  - Consider emerging trends and successful practices in internal auditing.
  - Establish and ensure adherence to methodologies designed to guide the IA Service.
  - Ensure adherence to the Council's relevant policies and procedures unless such policies and procedures conflict with the IA charter or GIAS. Any such conflicts will be resolved or documented and communicated to the Audit, Risk & Scrutiny Committee and senior management.
  - Coordinate activities and consider relying upon the work of other internal and external providers of assurance and advisory services. If the CAE cannot achieve an appropriate level of coordination, the issue must be communicated to senior management and if necessary escalated to the Audit, Risk & Scrutiny Committee.

#### **7.4 Communication with the Audit, Risk & Scrutiny Committee and Senior Management**

The CAE will report to the Audit, Risk & Scrutiny Committee and senior management on:

- The IA Service's mandate.
- The IA plan and performance.
- Significant revisions to the IA plan.
- Any issues with the budget for the IA Service.
- Potential impairments to independence, including relevant disclosures as applicable.
- Results from the QAIP, which include the IA Service's conformance with the GIAS (UK Public Sector) and action plans to address the IA Service's deficiencies and opportunities for improvement.
- Significant risk exposures and control issues, including fraud risks, governance issues, and other areas of focus for the Audit, Risk & Scrutiny Committee that could interfere with the achievement of the Council's strategic objectives.
- Outcomes of assurance and advisory services.
- Resource requirements.
- Management's responses to risk that the IA Service determines may be unacceptable or acceptance of a risk that is beyond the Council's risk appetite.

## **8 Management Responsibilities**

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Management will cooperate with IA on audits and provide access to records, systems and personnel as required within a reasonable timeframe following the request.

Assurance engagements will be subject to a written terms of reference and report. Advisory and agile engagements will be agreed in writing (for example via email or written terms of reference) and a relevant output agreed. As a minimum, these will be shared with the relevant Director, wider CMT, the Chair of the Audit, Risk & Scrutiny Committee, and Chair of the relevant Policy Committee.

Draft reports will be shared with management for agreement as to the factual accuracy of draft findings raised, and awareness of IA recommendations designed to address the control weaknesses identified.

It is management's responsibility to agree to either:

- Accept and fully implement all IA recommendations.
- Agree to address the risks identified by adopting an alternative approach to that recommended by IA.
- Accept the risk associated with not implementing IA recommendations with supporting rationale.

When a draft audit report is delivered, management are required to provide agreed management actions to all IA findings raised and supporting recommendations, including specifying responsibility and anticipated dates for the implementation of these actions, in line with timeframes specified.

Management is also responsible for ensuring that agreed management actions are implemented and effectively sustained.

The GIAS also require the CIA to report to both senior management and the Audit, Risk & Scrutiny Committee, details of management's response to risk that (based on the CAE's judgement) may be unacceptable to the Council. Consequently, any IA findings where management has accepted the risk will be highlighted at Committee.

## **9 Scope and Types of Internal Audit Services**

The scope of IA services covers the entire breadth of the Council and the IJB, and includes all activities, assets, and personnel as set out across the Council.

The scope of IA activities also encompasses but is not limited to objective examinations of evidence to provide independent assurance and advisory services to the Audit, Risk & Scrutiny Committee and management on the adequacy and effectiveness of governance, risk management, and control processes for the Council.

The nature and scope of advisory services may be agreed with the party requesting the service, provided the Internal Audit Service does not assume management responsibility. Opportunities for improving the efficiency of governance, risk management, and control processes may be identified during advisory engagements. These opportunities will be communicated to the appropriate level of management.

IA engagements may include evaluating whether:

- Risks relating to the achievement of the Council's strategic objectives are appropriately identified and managed.

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- The actions of Council officers, directors, management, employees, and contractors or other relevant parties comply with the Council's policies, procedures, and applicable laws, regulations, and governance standards.
  - The results of operations and projects/programmes are consistent with established goals and objectives.
  - Operations and projects/programmes are being carried out effectively, efficiently, ethically, and equitably.
  - Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact the Council.
  - The integrity of information and the means used to identify, measure, analyse, classify, and report such information is reliable.
  - Resources and assets are acquired economically, used efficiently and sustainably, and protected adequately.

## **10 Internal Audit Work Programme**

The CAE will submit an annual IA work programme to the Audit, Risk & Scrutiny Committee for review and approval which is designed to support provision of an evidence-based annual opinion.

This work programme will be developed, based on a risk-based prioritisation of the audit universe including input from a range of key stakeholders including Elected Members, the Chief Executive, CMT, and the Corporate Risk Management Steering Group.

The nature of evolving risks makes it likely that the audit assignments included in the work programme may be subject to change. Consequently, the IA work programme will be reviewed continually and any proposed changes to the approved plan (due to emerging risks, suspected fraudulent activity or other factors that result in changes to planned IA activities) will be communicated to the Audit, Risk & Scrutiny Committee.

### **10.1 Other Sources of Assurance – Coordination and Reliance**

The GIAS requires the CAE to coordinate with internal and external assurance providers to consider relying on their work and minimise duplication of effort. This is achieved via discussions and ongoing risk assessments with External Audit, and other sources of external assurance, where relevant.

The GIAS (UK Public sector) recognises that there are various relevant outside assurance providers whose authority flows from separate legal or regulatory sources beyond the control or influence of the CAE, and they may not have any ability to access the work of those assurance providers or gain insight into the scope and timing of their work. Under these circumstances the CAE must consider whether it is possible or practical to co-ordinate. Where they do not co-ordinate, they must set out to the Committee the barriers which prevent effective co-ordination

Where adopted, a consistent process for the basis of reliance should be established as, where reliance is placed on the work of others, the CAE remains accountable and responsible for ensuring that there is adequate support for conclusions and opinions reached where reliance has been placed on work performed by other assurance providers.

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Therefore, when dealing with an external party, IA will clearly define the respective roles, responsibilities, and other expectations (including restrictions on distribution of results of the engagement and access to engagement records).

IA also reserves the right to raise findings on areas that have not been specifically included in the IA work programme where significant or systemic control gaps are evident.

## 11 Resourcing

The GIAS require the CAE to effectively deploy and manage financial, human and technological resources to implement the IA strategy and achieve its plan and mandate.

The [Application Note: Global Internal Audit Standards in the UK Public Sector](#) notes that funding processes for IA Services in the public sector vary and may prevent the CAE from being able to seek or obtain additional funding due to other funding priorities within the organisation. This may impact the way in which the CAE uses resources. In line with the GIAS (UK Public Sector) the basis for conformance is as follows:

- Where there are constraints on resources, the CAE must develop a resource strategy which suggests practical approaches for consideration by the relevant Committee
- The CAE must inform the Committee of the impact of insufficient resources and any options available to mitigate that impact
- Where there are constraints, the CAE must set out in the Charter what alternative approaches apply to the IA service, and then seek to manage financial, human and IT resources within those constraints.

The CAE must also inform the Committee of any resource management arrangements at the organisation that may put at risk the ability of the Internal Audit Service to fulfil its mandate.

The Council's IA Strategy and IA Plan will include the resource requirements needed to deliver proposed audit engagements. It will also include a contingency to address unplanned work. Should circumstances arise during the year that suggests that available resource levels will fall or appear to be falling below the level required to deliver the IA work programme, the CAE will communicate the impact of resource limitations to both the CMT and the Audit, Risk & Scrutiny Committee.

## 12 Fraud and Corruption

Management is responsible for the prevention and detection of fraud or corruption. IA will assist management in the discharge of this responsibility. However this Service has not been delegated to IA; the Council operating a Counter Fraud Team who sit within Finance.

Audit procedures alone cannot guarantee that all fraud or corruption will be detected. IA will, however, exercise an appropriate level of professional scepticism during audit work and be alert to risks and exposures that could allow the opportunity for fraud or corruption to occur.

Discovery of any fraud or irregularity that affects the Council should be reported immediately to the CAE.

## 13 Follow-up of agreed audit actions

IA will follow up and report progress with implementation of agreed management actions to support closure of findings raised, and ultimate addressing of risks, on a regular basis and seek to confirm that they have been undertaken within agreed timescales.

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The follow up process involves review of evidence provided by management to support implementation of agreed management actions, and proportionate re-performance of testing to confirm that they have been effectively implemented and sustained.

## **14 Quality Assurance & Improvement Programme**

The CAE is responsible for ensuring the quality of audit work and that the IA Service is continuously seeking improvement. The GIAS defines quality as a combined measure of conformance with the GIAS and achievement of the IA Service's performance objectives.

The CAE will develop, implement, and maintain a Quality Assurance & Improvement Programme (QAIP) that covers all aspects of the IA Service. The QAIP will include external and internal assessments of the IA Service's conformance with the GIAS (UK Public Sector), as well as performance measurement to assess the IA Service's progress towards achievement of its objectives and promotion of continuous improvement. If applicable, the assessment must include plans to address the IA Service's deficiencies and opportunities for improvement.

The CAE will report annually to the Audit, Risk & Scrutiny Committee and Senior Management on progress with the IA Service's QAIP, including the results of internal assessments (ongoing monitoring and periodic self-assessments) and external assessments.

External assessments will be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the Council, whose qualifications must meet the requirements set out in the GIAS (UK Public Sector).

Compliance with the CIPFA [Code of Practice for the Governance of IA in Local Government](#) must also be reflected in internal and external quality assessments.

Any concerns by Senior Management or the AR&S Committee on the performance of the IA Service would be handled through the provisions of the Shared Service Agreement that governs the provision of the work.

## **15 Annual Reporting and Overall Conclusion**

In line with the GIAS (UK Public Sector) the CAE must, at least annually:

- Conclude on the overall adequacy and effectiveness of the Council's framework of governance, risk management and control (annual opinion).
- Include a statement on conformance with the GIAS (UK Public Sector) and the results of the QAIP.

The annual opinion for the Council is based on the outcomes of the audits included in the IA work programme, progress with implementation of agreed management actions, the result of any other IA activities that have identified control gaps that are exposing the Council to risk, and the professional judgement of the CAE.

## **16 Communication and Reporting**

The CAE is professionally responsible and accountable to the Audit, Risk & Scrutiny Committee for IA performance, and will report regularly on the progress with, and results of its work to the Committee enabling review and scrutiny of the following areas as required by the GIAS:

Report	Frequency
1. IA Annual Charter	Annually
2. IA Work Programme	Annually
3. IA work programme delivery progress, including: <ul style="list-style-type: none"> <li>• Timetable of planned work.</li> <li>• Audit outcomes.</li> <li>• Key themes and root causes.</li> <li>• Management's acceptance of risk.</li> </ul>	Each Cycle
4. Proposed changes to the IA work programme	As Required
5. Open and overdue IA management actions	Each Cycle
6. Annual overall conclusion (opinion), including: <ul style="list-style-type: none"> <li>• Effectiveness of the governance, risk management and control framework.</li> <li>• IA independence.</li> <li>• Conformance with the GIAS (UK Public Sector) including ethics and professionalism requirements.</li> </ul>	Annually
7. Internal Quality Assessments <ul style="list-style-type: none"> <li>• Results including corrective action plans.</li> <li>• Compliance with the CIPFA Code of Practice for the Governance of IA in Local Government.</li> </ul>	Annually
8. External Quality Assessment <ul style="list-style-type: none"> <li>• Scope and plan.</li> <li>• Results including corrective action plans.</li> <li>• Compliance with the CIPFA Code of Practice for the Governance of IA in Local Government.</li> </ul>	Every Five Years

## 17 Approval and Changes to the IA Mandate and Charter

The IA Charter is subject to approval by the Chief Executive and Audit, Risk & Scrutiny Committee on an annual basis. Approval is evidenced through CMT and Audit, Risk & Scrutiny Committee meeting papers and minutes.

Circumstances may justify a follow-up discussion between the CAE, the Audit, Risk & Scrutiny Committee, and senior management on the IA mandate or other aspects of the IA charter. Such circumstances may include but are not limited to:

- A significant change in the GIAS.
- A significant reorganisation within the Council.
- Significant changes in the CAE, the Audit, Risk & Scrutiny Committee, and/or senior management

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- Significant changes to the Council's strategies, objectives, risk profile, or the environment in which the Council operates.
  - New laws or regulations that may affect the nature and/or scope of IA services.