

## INTERNAL AUDIT CHARTER & STRATEGY FOR 2020/21

### Report of the County Treasurer

Please note that the following recommendations are subject to confirmation by the Committee before taking effect.

**Recommendation:** that the Committee agrees the Internal Audit Charter & Strategy for the year 2020/21.

1. One of the requirements of the Public Sector Internal Audit Standards (PSIAS) is that the purpose, authority and responsibility of the internal audit activity must be formally defined in an internal audit charter, consistent with the Definition of Internal Auditing, the Code of Ethics and the Standards. The internal audit charter for this financial year is set out in detail in the report attached together with supporting Audit Strategy.
2. The PSIAS sets additional Public Sector requirements where the internal audit charter must also:
  - define the terms 'board' and 'senior management' for the purposes of internal audit activity;
  - cover the arrangements for appropriate resourcing;
  - define the role of internal audit in any fraud-related work; and
  - include arrangements for avoiding conflicts of interest if internal audit undertakes non-audit activities.
3. This Charter complies with the mandatory requirements of the Public Sector Internal Audit Standards. ***No material changes have been made to the Charter or Strategy for the coming year.***
4. Delivery of the Internal Audit Service will be by the Devon Audit Partnership, a shared services arrangement between Devon, Plymouth, Torbay Torridge & Mid Devon Councils in accordance with the agreed internal audit plan.

Mary Davis

Electoral Divisions: All

Local Government Act 1972

List of Background Papers

Contact for Enquiries:

Robert Hutchins Tel No: (01392) 385843      Dart Suite, Larkbeare House, Topsham Rd, Exeter.

Background Paper: None