

Record of Officer Decision

Internal Audit Charter (March 2020)

Decision Taker and Date Decision Taken:

Chief Finance Officer on 25 March 2020

Summary of Matter or Issue Requiring Decision:

The Internal Audit Charter (March 2020) formally describes the purpose, authority and principal responsibilities of the Council's Internal Audit Service, which is provided by the Devon Audit Partnership and the scope of Internal Audit work. The Charter complies with the mandatory requirements of the Public Sector Internal Audit Standards.

Decision Taken:

That following carefully consideration the Internal Audit Charter (March 2020) be noted.

Summary of Reason(s) for Decision Taken:

Internal audit is a statutory service in the context of The Accounts and Audit (England) Regulations 2015, in addition the Local Government Act 1972, Section 151, requires every local authority to designate an officer to be responsible for the proper administration of its financial affairs. One of the ways in which this duty is discharged is by maintaining an adequate and effective internal audit service. The Internal Audit Charter (March 2020) sets out the standards expected from both the Council and the Devon Audit Partnership in maintaining an adequate and effective internal audit service.

Summary of Alternatives or Options considered and rejected and Background Papers:

No alternative options were considered.

Details of any conflict of interest and dispensation granted to the Officer taking the decision or by any Member of the Council in delegating responsibility for any specific express delegation:

None.

Implementation:

This decision will be implemented immediately.

A copy of this decision and any supporting documentation considered by the Officer taking this decision may also be available for inspection by the public at the Council's offices or posted upon payment of any copying and postage charges. Any member of the public wishing to take up either of these options is asked to please ring (01803) 207087 or email governance.support@torbay.gov.uk

Signed: _____ Date: _____

(enter officer's title)