

Record of Officer Decision

Internal Audit Strategy (March 2020)

Decision Taker and Date Decision Taken:

Chief Finance Officer on 25 March 2020

Summary of Matter or Issue Requiring Decision:

The Public Sector Internal Auditing Standards (PSIAS) refers to the role of Chief Audit Executive and requires that officer to ensure and deliver a number of key elements to support the internal audit arrangements. For Torbay Council the role of Chief Audit executive is provided by the Head of the Devon Audit Partnership. The PSIAS require the Head of the Devon Audit Partnership to produce an Audit Charter setting out audits purpose, authority and responsibility, this is delivered through the Audit Strategy.

The Internal Audit Strategy is a high-level statement of how the internal audit service will be delivered and developed in accordance with the Charter and how it links to the organisational objectives and priorities. The Internal Audit Strategy also communicates the contribution that Internal Audit makes to the organisation.

Decision Taken:

That the Internal Audit Charter (March 2020) be approved.

Summary of Reason(s) for Decision Taken:

The Internal Audit Strategy supports the aims and objectives of the Audit Charter ensuring compliance with The Accounts and Audit (England) Regulations 2015 and Section 151 of the Local Government Act 1972.

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 officers 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)