

**Report to:**           **Audit Committee**

**Date of Meeting:**   **17 August 2023**

**Report Title:**       **Internal Audit Charter 2023/24**

**Report By:**          **Mark Winton, Chief Internal Auditor**

---

### **Purpose of Report**

To inform the Audit Committee of the contents of the Audit Charter

---

### **Recommendation(s)**

**The Committee is recommended to:**

**1. Approve the Internal Audit Charter**

---

### **Reasons for Recommendations**

- i) To comply with the requirements set out in the Public Sector Internal Audit Standards 2013 (amended April 2017).
- ii) The Audit Charter formalises the purpose, authority and scope of internal audit as well as defining the strategic and organisational position, reporting lines and reaffirms the arrangements for ensuring the Internal Audit service's independence and objectivity.

---

## Introduction and Background

1. The charter is the first of a number of planned improvements to the Internal Audit service and is an important document in allowing the service to implement further planned development activity.

## Relevant Policy / Professional Standards

2. Internal Audit follows the mandatory standards set out in the Public Sector Internal Audit Standards (PSIAS) published by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Chartered Institute of Internal Auditors.

## Timetable of Next Steps

3. Please include a list of key actions and the scheduled dates for these:

Action	Key milestone	Due date (provisional)	Responsible
-	-	-	-

---

## Wards Affected

None.

---

## Implications

Please identify if this report contains any implications for the following:

Equalities and Community Cohesiveness	No
Crime and Fear of Crime (Section 17)	No
Risk Management	Yes
Environmental Issues	No
Economic/Financial Implications	Yes
Human Rights Act	No
Organisational Consequences	No
Local People's Views	No
Anti-Poverty	No
Climate Change	No

---

## Additional Information

-

---

**Officer to Contact**

Mark Winton, Chief Internal Auditor  
Email: mark.winton@eastsussex.gov.uk

