

REPORT TO	DATE OF MEETING
Governance Committee	9 th February 2010

Report template revised June 2008



SUBJECT	PORTFOLIO	AUTHOR	ITEM
Internal Audit Customer Charter	Not Applicable	J Minchinton	5

SUMMARY AND LINK TO CORPORATE PRIORITIES

The Internal Audit Service conducts its activities in accordance with the CIPFA Code of Practice for Internal Audit in Local Government and the Institute of Internal Auditors' Professional Practices Framework. This report links with all of the corporate priorities, in particular to be an 'efficient, effective and exceptional Council'.

RECOMMENDATIONS

That the Governance Committee consider and approve the Internal Audit Customer Charter

DETAILS AND REASONING

Within the Internal Audit profession it is considered best practice to have a Charter in place which has been approved by an appropriate committee or board. It is also required to comply with the CIPFA Code of Practice for Internal Audit in Local Government and the Institute of Internal Auditors' Professional Practices Framework.

The Internal Audit Customer Charter defines both the obligations and responsibilities of the Internal Audit Service to our customers and the obligations and responsibilities of our customers to ourselves. It lists the services provided by Internal Audit; clarifies the working relationship with managers and officers; specifies the standards applicable to the Internal Audit Service and clarifies the obligations of our customers to ensure that we meet our core purpose of **'providing an exceptional service that is valued by our customers, to make a difference together.'**

This Charter replaces the previous Internal Audit Charter dated November 2007. It reflects the Shared Services arrangements that were put in place in January 2009 and links to the core purpose of the Shared Service.

The Internal Audit Customer Charter is a protocol which sits within the Constitution. Part 5C protocol 15 'Role of Internal Audit (Audit Charter)'.

This Charter is presented for your approval and Internal Audit would welcome any feedback or comments.

WIDER IMPLICATIONS

In the preparation of this report, consideration has been given to the impact of its proposals in all the areas listed below, and the table shows any implications in respect of each of these. The risk assessment which has been carried out forms part of the background papers to the report.

FINANCIAL	There are no financial implications arising directly from this report.
LEGAL	If an Internal Audit Customer Charter is not in place, the Service will not comply with the CIPFA Code of Practice for Internal Audit in Local Government and the Institute of Internal Auditors' Professional Practices Framework.
RISK	If an Internal Audit Customer Charter is not in place the services provided by the Internal Audit Service and the responsibilities of our customers will not be clearly stated.
OTHER (see below)	none

<i>Asset Management</i>	<i>Corporate Plans and Policies</i>	<i>Crime and Disorder</i>	<i>Efficiency Savings/Value for Money</i>
<i>Equality, Diversity and Community Cohesion</i>	<i>Freedom of Information/ Data Protection</i>	<i>Health and Safety</i>	<i>Health Inequalities</i>
<i>Human Rights Act 1998</i>	<i>Implementing Electronic Government</i>	<i>Staffing, Training and Development</i>	<i>Sustainability</i>

BACKGROUND DOCUMENTS

Risk Assessment

Internal Audit Charter 2007