

INTERNAL AUDIT CUSTOMER CHARTER

Our Core Purpose	To provide an exceptional service, that is valued by our customers, to make a difference together				
Our Guiding Principles	To work as a united team across both councils	To focus on the customer to ensure that we deliver the right services in the right way	To be excellent and efficient in everything we do	To achieve the highest standards of ethical behaviour and maintain trust and confidentiality	To create learning & development opportunities for everyone involved
Our Promises to You	<p>Internal Audit will</p> <p>Complete key projects and meet performance targets set out in the Service Level Agreement (SLA) and the Financial and Assurance Shared Services Business Improvement Plan (BIP).</p> <p>Provide input into other projects at South Ribble Borough Council (SRBC) as required.</p> <p>Provide Internal Audit Services to the Council.</p> <p>Adopt an inclusive and consultative style of working with officers to secure their full co-operation in addressing any significant control issues which we bring to their attention.</p> <p>Liaise with officers involved with: risk, performance, environmental management and corporate governance.</p> <p>Provide education and consultancy on areas of internal control, fraud and corruption, risk management and corporate governance.</p>	<p>Internal Audit will</p> <p>Consult with Senior Management in the production of the Annual Audit Plans for SRBC and Shared Services prior to presentation to the Governance Committee.</p> <p>Prepare & deliver Annual Audit Plans to fully reflect the Council's risk environment.</p> <p>Carry out a pre-audit meeting to agree the scope of the work with the Lead Officer prior to issuing the job sheet.</p> <p>Forward a copy of the job sheet to the relevant Director/Head of Service for comment.</p> <p>Produce a draft report, on completion of Audit fieldwork, for issue to the Lead Officer, with a copy to the Director/Head of Service.</p> <p>Arrange a formal post audit meeting with the Lead Officer to agree: the factual accuracy of the findings; the management actions to be taken; target implementation dates and the officers responsible for the action.</p> <p>Produce a Provisional Final Report following the post audit meeting, which incorporates the completed management action plan.</p> <p>Issue the Final Report to the Lead Officer, with a copy to the Director/Head of Service, if, after 10 days, there has been no feedback.</p> <p>Issue Customer Satisfaction Surveys after each review and analyse them to identify areas for improvement.</p> <p>Follow-up management actions and, where necessary, agree appropriate revised implementation dates.</p> <p>Make officers aware that any management actions not implemented by the revised date may be reported to Governance Committee.</p> <p>Provide an overall Internal Audit opinion on the Council's control environment as required in the Accounts and Audit Regulations 2003 (Amendment) 2006 (4(3)) which informs the Annual Governance Statement.</p>	<p>Internal Audit will</p> <p>Conduct activities in accordance with the Professional Practices Framework of the Institute of Internal Auditors and the Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice.</p> <p>Review, appraise and report upon the adequacy of internal controls as a contribution to the proper, economic, efficient and effective use of resources.</p> <p>Assist managers by evaluating risks in areas being audited, providing assurance wherever possible and making recommendations to optimise levels of control.</p> <p>Ensure compliance with the Audit Commission's requirements in respect of the audit of the financial systems.</p> <p>Work closely with External Audit and compare plans and activities so as to avoid duplication and optimise costs.</p> <p>Provide maximum added value services for our customers at optimum cost.</p> <p>Operate a documented Quality Management system to BS EN ISO 9001:2008 standards.</p> <p>Establish suitable performance measures and report against them on a regular basis to Governance Committee and the Shared Services Joint Committee.</p> <p>Produce an Annual Report detailing the audit activity for the year, including performance information for presentation to Governance Committee.</p> <p>Produce Quarterly Reports detailing Audit activity and performance information for presentation to Governance Committee.</p>	<p>Internal Audit will</p> <p>Carry out audit activities in accordance with the specific authorities provided by the Council's Financial Regulations.</p> <p>Receive notification of all suspected or detected fraud, corruption, bribery, money laundering activities as specified in the Council's relative policies.</p> <p>Participate in Fraud Awareness Training Sessions for Officers and Members.</p> <p>Promote and improve the anti-fraud culture and provide a quality investigation service.</p> <p>Handle documentation and information in the same prudent manner as those employees normally accountable for them.</p> <p>Conduct our work with an impartial and unbiased attitude and avoid any conflicts of interest.</p> <p>Be independent of any activities under review.</p> <p>Report any concerns to the Chief Executive and / or the Chair of the Governance Committee.</p> <p>Deal with all officers, elected members, partners and members of the public in a professional manner regardless of their ethnic or national origin, sex, religion or belief, political views or sexual orientation.</p>	<p>Internal Audit will</p> <p>Maintain a professional Audit Team which possesses sufficient knowledge, skills, experience and qualifications to ensure that Internal Audit duties are performed to the highest standard.</p>

Directors / Heads of Service are responsible for identifying specific risk areas for potential review by Internal Audit to be included in the Audit Plan.

Directors/ Heads of Service shall provide input into the terms of reference for individual Internal Audit Reviews.

The Lead Officer should respond to Audit Reports on a timely basis

The Lead Officer should take ownership of management actions.

The Lead Officer should implement agreed management actions in accordance with the agreed timescale.

Lead Officers/Directors/Heads of Service should accept the risk of any non-implemented Management Actions.

Directors/Heads of Service shall establish systems of internal control and ensure that activities are conducted in a secure, efficient and well-ordered manner.

Directors/Heads of Service shall have primary responsibility for managing business risks on a day to day basis in accordance with the Council's Risk Management Policy.

Lead Officers shall ensure that up-to-date information is made available to Auditors on a timely basis

All officers should report suspected or detected fraud / irregularities to Internal Audit as specified in the Anti-fraud and Corruption Strategy and the Fraud Response Plan.