

## **CEREDIGION COUNTY COUNCIL**

<b>Report to:</b>	<b>Governance and Audit Committee</b>
<b>Date of meeting:</b>	<b>26 March 2025</b>
<b>Title:</b>	<b>Internal Audit Charter 2025/2026</b>
<b>Purpose of the report:</b>	<b>To provide Members of the Committee with an update to the Internal Audit Charter</b>

Standard 6.2 of the Global Internal Audit Standards states that ‘the chief audit executive must develop and maintain an internal audit charter. The charter is a formal document that defines the internal audit activity’s mandate, purpose, authority and responsibility, and establishes internal audits’ position within the organisation and reporting relationships.

Additionally, the charter confirms the Governance & Audit Committee’s responsibilities to the Internal Audit function, the Corporate Manager – Internal Audit’s role and responsibilities in managing the Internal Audit function and the scope and types of services carried out by the function.

CSC’s Internal Audit Charter was originally approved in March 2013. The 2025/26 IA Charter has been reviewed and updated by the CMIA and aligned to the new Global Internal Audit Standards, draft Local Government Application Note and CIPFA’s Code of Practice: Governing Internal Audit. The updates include:

- The Internal Audit Mandate;
- Changes to the Internal Audit Mandate & Charter; and
- The purpose of Internal Audit;

The draft charter was reviewed following the publication of the final Local Government Application Note and Code of Practice: Governing Internal Audit and the following amendments have been included in the Final version for approval:

- Inclusion of ‘third parties’ into Internal Audit’s authority and rights of access.
- The relevant standards to be titled ‘Global Internal Audit Standards in the UK Public Sector.
- Internal Audit referred to as ‘Internal Audit’ as opposed to a function or service per Governance & Audit Committee recommendation.

**Recommendation(s):** **To NOTE the contents of the Charter and APPROVE**

**Reasons for decision:** **To ensure compliance with the Global Internal Audit Standards in the UK public Sector.**

**Appendices:** **Internal Audit Charter 2025/2026**

**Head of Service:** Elin Prysor

Corporate Lead Officer Legal & Governance Services /  
Monitoring Officer

**Reporting Officer:** Alex Jenkins  
Corporate Manager – Internal Audit

**Date:** 26 March 2025