

CITY OF WOLVERHAMPTON COUNCIL	Audit and Risk Committee 4 March 2024
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Report title Internal Audit Charter – Annual Review

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Report to be/has been considered by Not applicable

Recommendations for noting:

The Audit and Risk Committee is recommended to:

1. To review and approve the latest version of the Internal Audit Charter.

1.0 Purpose

- 1.1 The Charter was originally approved by the Committee in September 2013 and is now due for its latest review. The Charter was last reviewed in November 2022 and there have been no changes since this time.

2.0 Background

- 2.1 There is a statutory requirement for Internal Audit to work in accordance with the 'proper audit practices'. These 'proper audit practices' are in effect the 'Public Sector Internal Audit Standards' and the Internal Audit Charter reflects this.

3.0 Progress, options, discussion, etc.

- 3.1 The Internal Audit Charter will continue to be subject to annual review by the Audit and Risk Committee.

4.0 Financial implications

- 4.1 There are no financial implications arising from the recommendations in this report. [GE/16022024/D]

5.0 Legal implications

- 5.1 There are no legal implications arising from the recommendation in this report. [SZ15022024/P]

6.0 Equalities implications

- 6.1 Equalities issues form part of the Audit Universe which is used to help inform the Annual Internal Audit Plan. Equalities issues are also implicit in a number of audit related activities undertaken during each year. This has also been included in this latest version of the Internal Audit Charter.

7.0 All other implications

- 7.1 There are no other implications arising from the recommendations in this report.

8.0 Schedule of background papers

- 8.1 There is no schedule of background papers.