

**NORTHUMBRIA POLICE**

**JOINT INDEPENDENT AUDIT COMMITTEE**

**5 DECEMBER 2016**

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**INTERNAL AUDIT CHARTER**

**JOINT REPORT OF THE JOINT FINANCE OFFICER AND INTERNAL  
AUDIT MANAGER**

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**1 Purpose of the Report**

1.1 To approve the revised Internal Audit Charter.

**2 Background**

2.1 The purpose, authority and responsibility of Internal Audit must be formally defined in an Internal Audit Charter, consistent with the definition of Internal Auditing outlined in Public Sector Internal Audit Standards (PSIAS). The Internal Audit Manger must periodically review the Internal Audit Charter and present it for approval.

2.2 The Internal Audit Charter was revised in March 2013 to comply with the introduction of a common set of UK Public Sector Internal Audit Standards (PSIAS) with effect from 1 April 2013.

2.3 The Standards have been revised from 1 April 2016 to incorporate the Mission of Internal Audit and Core Principles for the Professional Practice of Internal Auditing.

2.4 The Internal Audit Charter was last presented to Committee in September 2015. This report seeks comments on and approval of the Internal Audit Charter in line with best practice.

**3 Revised Internal Audit Charter**

3.1 A key element of compliance with PSIAS is the regular review and approval by the Joint Independent Audit Committee of an Internal Audit Charter. The Charter is a formal document that defines Internal Audit's purpose, authority and responsibility and establishes its position within both the Office of the Police and Crime Commissioner (OPCC) and the Force, setting out the Internal Audit Manager's functional reporting relationships, authorises rights of access for Internal Audit staff and defines the scope of Internal Audit activity.

- 3.2 This year's review adds the Mission of Internal Audit and Core Principles for the Professional Practice of Internal Auditing into the Charter to reflect their incorporation in the revised PSIAS.
- 3.3 The Charter has also been updated to reflect the current service delivery with the Internal Audit Manager now named as the OPCC and Force's Chief Audit Executive.
- 3.5 The revised Audit Charter is attached at Appendix A for approval.

#### **4 Equal Opportunities implications**

- 4.1 It is considered that there are no equal opportunities implications arising from the report.

#### **5 Human Rights implications**

- 5.1 It is considered that there are no human rights implications arising from the report.

#### **6 Risk Management implications**

- 6.1 There are no additional risk management implications arising directly from this report. The Internal Audit Charter supports the effective and efficient use of resources.

#### **7 Financial implications**

- 7.1 There are no financial implications directly arising from this report.

#### **8 Recommendation**

- 8.1 The Committee is requested to approve the Internal Audit Charter.