



**Governance and Audit**

**12 March 2019**

**Subject: Internal Audit Charter**

Report by:

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Purpose / Summary:

One of the key roles of the Governance and Audit Committee is to ensure that the Council has effective audit arrangements in place and the Internal Audit Charter is a key policy document in support of the audit arrangements.

**RECOMMENDATION(S):**

That the Committee:

- 1 Approves the Internal Audit Charter.
- 2 Has assurance in the quality and effectiveness of the Council's Internal Audit Service provider – Assurance Lincolnshire.

## IMPLICATIONS

**Legal:**

None arising from this report

**Financial :**

None arising from this report

**Staffing :**

None arising from this report

**Equality and Diversity including Human Rights :**

None arising from this report

**Risk Assessment :**

- Non-compliance with legislation / mandatory professional standards
- Failure to deliver an effective Internal Audit Service will prevent an independent, objective assurance opinion being provided to those charged with governance and the Senior Management Team.

**Climate Related Risks and Opportunities :**

None arising from this report

**Title and Location of any Background Papers used in the preparation of this report:**

None arising from this report