



Internal Audit Charter

September 2025 Executive Summary

Purpose of the report - The report also contains a revised Internal Audit Charter, amended to reflect the changes from 2024 GIAS. the Charter sets out the role, responsibilities, access and support for the internal audit service.

Recommendation(s):

That the committee:

1. The committee understands and approves the internal audit charter.

The Audit Charter will form the basis of the internal audit service from April 2025 and underpin with work of the audit team.

No background papers within Section 100D of the Local Government Act 1972 were used in the preparation of this report.