
AUDIT SERVICES – TERMS OF REFERENCE

Purpose of Report

1. To seek approval to Audit Services' Terms of Reference.

Information and Analysis

2. Audit Services' existing Role and Terms of Reference, based upon the CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom 2003, but reflective of current legislation, was approved by this Committee in July 2006 (Minute Ref. A5/Jul/06).
3. In late 2006 CIPFA updated their 2003 Code of Practice to reflect changes to legislation and practice relating to corporate governance that further emphasised the importance of internal audit to the management of organisations.
4. The amended Terms of Reference, attached as an **Appendix** to this report have been refreshed to reflect, for example, a minor amendment to the definition of Internal Audit under the 2006 Code and to cover Audit Services' relationship with the Audit Committee.
5. Paragraph 7.1 of the Terms of Reference provides for an annual review to ensure their relevance is maintained and that approval is sought for any amendments.

Legal Implications

6. This report has been considered by the Borough Solicitor for legal implications in accordance with the Council's approved procedures. There are no issues which the Borough Solicitor considers need to be brought to the specific attention of Members, other than those highlighted in the report.

Section 17 of the Crime and Disorder Act 1998

7. The contents of this report have been considered in the context of the requirements placed on the Council by Section 17 of the Crime and Disorder Act 1998, namely, the duty on the Council to exercise its functions with due regard to the likely effect of the exercise of those functions on, and the need to do all that it reasonably can to prevent, crime and disorder in its area. It is not considered that the contents of this report have any such effect.

Recommendation

8. It is recommended that Audit Services' Terms of Reference as detailed in the Appendix be approved.

Brian James
Chief Internal Auditor

Background Papers

CIPFA Code of Practice for Internal Audit in Local Government 2006.

Brian James : Extension 2140
TAB