

**REVISED AUDIT AND FRAUD PREVENTION CHARTER**

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**1.0 INTRODUCTION**

- 1.1 The original Audit Services Charter was drawn up in line with the Chartered Institute of Public Finance and Accountancy (CIPFA) guidelines and was approved by the Audit Committee in June 2000. This was subsequently revised following a revision of the Council's constitution and was approved by the Audit Sub Group in June 2004.
- 1.2 In March 2005, the external auditor reported on Internal Audit's compliance with the CIPFA Code of Practice for Internal Audit in Local Government and stated that, in the absence of a properly constituted Audit Committee, the Audit Charter must be approved by Full Council. Since the last revision of the Charter, the Council has undergone an organizational restructure and internal audit is now combined with the fraud section.

**2.0 REVISED AUDIT AND FRAUD PREVENTION CHARTER**

- 2.1 The Audit Charter has been revised to take into account the organizational restructure and now incorporates reference to the role and responsibilities of the fraud section.
- 2.2 The revised Charter is attached at Appendix A.

**3.0 RECOMMENDATION**

- 3.1 It is recommended that Members of the Audit Sub Group note the revised Audit and Fraud Prevention Charter and refer it for approval by Full Council.

**List of Appendices: Appendix A – Revised Audit & Fraud Prevention Charter**

**Background papers:** Audit report: Compliance with the CIPFA Code of Practice for Internal Audit in Local Government

**Officers Consulted:** Corporate Team