

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 OVERVIEW AND SCRUTINY

- 3.1 The Audit Sub-Group of the Overview and Scrutiny Committee for Performance and Resources has considered the revised Charter and passed it without comment. The notes from the Audit Sub-Group are noted by the full Committee.

4.0 RECOMMENDATION TO COUNCIL

- 4.1 Council is invited to approve the revised Audit and Fraud Prevention Charter.

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