

**Blaby District Council**  
**Audit & Corporate Governance Committee**

**Date of Meeting** 28 April 2025  
**Title of Report** Internal Audit Charter  
**Report Author** Shared Service Audit Manager

**1. What is this report about?**

- 1.1 The report contains the updated Internal Audit Charter that the Audit Committee to review and approve.

**2. Recommendation(s)**

The Committee is asked to approve the Internal Audit Charter

**3. Reason for Decision(s) Recommended**

- 3.1 One of the core functions of the Committee, as defined within its terms of reference, is to approve the Internal Audit Charter which includes the internal audit mandate and the scope and types of internal audit services (an essential condition of the Global Internal Audit Standards).

**4. Matters to consider**

**4.1 Background**

In accordance with the Global Internal Audit Standards (GIAS), the purpose, authority and responsibility of the internal audit activity must be formally defined in an Internal Audit Charter. For local government bodies, this is complemented by the CIPFA Application Note and Code of Practice for the Governance of Internal Audit in UK Local Government (the Code). Whilst the Council's Internal Audit Service has always had a Charter (approved on an annual by the Audit and Corporate Governance Committee), the introduction and requirements of the GIAS has presented an opportunity to review and reshape its contents, and remind and engage with senior management on the internal audit mandate, organisational position, reporting relationships, scope of work, types of services, and other specifications.

**4.2 Relevant Consultations**

The Senior Leadership Team have been consulted at their SLT meeting on 18 March 2025

4.3 Significant Issues

None.

**5. What will it cost and are there opportunities for savings?**

5.1 No costs or opportunities for savings in the context of this report.

**6. What are the risks and how can they be reduced?**

6.1 There are no risks relating to this report.

**7. Other options considered**

7.1 Not applicable.

**8. Other significant issues**

8.1 In preparing this report, the author has considered issues related to Human Rights, Legal Matters, Human Resources, Equalities, Public Health Inequalities, and Climate Local and there are no areas of concern.

**9. Appendix**

9.1 Appendix 1 – Internal Audit Charter

**10. Background paper(s)**

[Global Internal Audit Standards](#)

[CIPFA Application Note: Global Internal Audit Standards in the UK Public Sector](#)

[CIPFA Code of Practice for the Governance of Internal Audit in UK Local Government](#)

**11. Report author's contact details**

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