

Report title: Internal Audit Charter	
Report to: Audit, Governance and Standards Committee	
Report author: Paula Clowes, Head of Assurance	
Date: 21 March 2022	For: Approval
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County Divisions affected: All Essex	

1. Everyone's Essex

- 1.1 The Audit Governance and Standards Committee has a role to maintain oversight and to monitor the effectiveness of internal controls, governance and risk management arrangements as well as the work of Internal Audit and Counter Fraud.
- 1.2 The Internal Audit Charter is a formal document that defines Internal Audit's purpose, authority, responsibility and position within Essex County Council (ECC).

2. Recommendations

- 2.1 The revised Charter be adopted in the form presented at appendix 1.

3. Background

- 3.1 The Internal Audit Charter is presented to the AGS Committee annually for adoption. The Charter and its contents are a requirement of the Public Sector Internal Audit Standards and it sets out the purpose, scope, responsibilities and independence of the Internal Audit service.
- 3.2 The refreshed Charter is attached at appendix 1.
- 3.3 The following changes have been made as part of the annual review for 2022:

- Dates changed

4. Links to our Strategic Ambitions

- 4.1 Internal Audit and Counter Fraud activity is critical in ensuring that the Council successfully mitigates its risks in all areas of work and that the public purse is protected to ensure that available resources reach those most in need. This report links to the following aims in the Essex Vision:

- Enjoy life into old age
- Provide an equal foundation for every child
- Strengthen communities through participation
- Develop our County sustainably
- Connect us to each other and the world
- Share prosperity with everyone

4.2 This report links to the following strategic priorities in the emerging Organisational Strategy 'Everyone's Essex':

- A strong, inclusive and sustainable economy
- A high quality environment
- Health wellbeing and independence for all ages
- A good place for children and families to grow

5. Financial implications

5.1 There are no financial implications as the risk management activity will be met within existing resources.

6. Legal implications

6.1 There are no legal implications

7. Equality and Diversity Considerations

- 7.1 The Public Sector Equality Duty applies to the Council when it makes decisions. The duty requires us to have regard to the need to:
- (a) Eliminate unlawful discrimination, harassment and victimisation and other behaviour prohibited by the Act. In summary, the Act makes discrimination etc. on the grounds of a protected characteristic unlawful
 - (b) Advance equality of opportunity between people who share a protected characteristic and those who do not.
 - (c) Foster good relations between people who share a protected characteristic and those who do not including tackling prejudice and promoting understanding.
- 7.2 The protected characteristics are age, disability, gender reassignment, pregnancy and maternity, marriage and civil partnership, race, religion or belief, gender, and sexual orientation. The Act states that 'marriage and civil partnership' is not a relevant protected characteristic for (b) or (c) although it is relevant for (a).

7.3 The equality impact assessment indicates that the proposals in this report will not have a disproportionately adverse impact on any people with a particular characteristic.

8 List of Appendices

Appendix 1 - Internal Audit Charter 2022

9 List of Background papers

Public Sector Internal Audit Standards
Internal Audit Charter