

**NORTH YORKSHIRE POLICE, FIRE AND CRIME COMMISSIONER
FIRE AND RESCUE AUTHORITY**

FIRE JOINT INDEPENDENT AUDIT COMMITTEE

28 NOVEMBER 2019

INTERNAL AUDIT CHARTER

1.0 PURPOSE OF THE REPORT

- 1.1 To explain the reasons for, and approve the Authority's Internal Audit Charter.

2.0 BACKGROUND

- 2.1 The Accounts and Audit Regulations 2015 require the Authority to have an effective internal audit service that complies with public sector internal audit standards. The Chartered Institute of Public Finance and Accountancy (CIPFA) are responsible for setting those standards.
- 2.2 CIPFA works jointly with other bodies responsible for internal audit standards in the United Kingdom public sector (such as HM Treasury and the Department of Health) to produce common standards - the Public Sector Internal Audit Standards. The Public Sector Internal Audit Standards are based on standards set by the Institute of Internal Auditors.
- 2.3 The Public Sector Internal Audit Standards requires that the purpose, authority and responsibility of the internal audit activity must be formally defined in an Internal Audit Charter. The Internal Audit Charter is a formal document that defines the internal audit activity's purpose, authority and responsibility. The charter includes the required standards as required by that relevant guidance. Final approval of the Internal Audit Charter resides with this Committee.
- 2.4 This is the first Audit Charter for the North Yorkshire Police, Fire and Crime Commissioner, Fire and Rescue Authority. Previously the Fire and Rescue had a Charter which was last updated in 2017.
- 2.5 There have been some changes contained within this version compared to the 2017 version. These are relatively minor in nature and reflect changes from February 2019 when CIPFA published updated guidance on the application of the Public Sector Internal Audit Standards in local government. Other changes reflect the people and structures of the North Yorkshire Police, Fire and Crime Commissioner, Fire and Rescue Authority.

3.0 RECOMMENDATIONS

- 3.1 Members are asked to approve the Authority's updated Internal Audit Charter.

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14 November 2019