

Internal Audit

Internal Audit Charter

February 2019

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Document Approvals

Board/Committee Approval	Date
Audit and Governance Committee	07/12/2017 (Version 1.0)
Audit and Governance Committee	<i>For consideration</i> 14/03/2019 (Version 2.1)

Associated Documentation

Public Sector Internal Audit Standards (2017)
CIPFA: The Role of the Head of Internal Audit (2010)
CIPFA: Practical Guidance for Audit Committees (2018)
CIPFA: The Excellent Internal Auditor (2006)

Cheshire East Council – Constitution

1. Purpose of the Charter and Internal Audit's Mission

- 1.1. The Internal Audit Charter outlines the framework in which Cheshire East Council's internal audit service operates; defining its purpose, authority and responsibility and its obligations to meet the Public Sector Internal Audit Standards (PSIAS). The charter sets out Internal Audit's position within the organisation, and the arrangements for functional and administrative reporting.
- 1.2. The mission of Internal Audit is to enhance and protect organisational value by providing risk based and objective assurance, advice and insight.
- 1.3. Internal Audit is an independent and objective assurance and consulting activity designed to add value and improve the operations of Cheshire East Council. It assists the Council in accomplishing its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of the organisation's risk management, control and governance processes.
- 1.4. The Internal Audit Charter will be subject to periodic review by the Head of Audit and Risk, as Chief Audit Executive, and presented to the Corporate Leadership Team and the Audit and Governance Committee for approval.

2. Statutory Basis

- 2.1. The requirement for an internal audit function in local government is detailed within the Accounts and Audit Regulations 2015, which states that a relevant body must:

‘undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance’.
- 2.2. In addition, the need for an internal audit function is implied by Section 151 of the Local Government Act 1972, which states that local authorities are required to “make arrangements for the proper administration of their financial affairs”
- 2.3. The standards in relation to internal audit are laid down in the Public Sector Internal Audit Standards 2017 [‘the Standards’].
- 2.4. The Council's Constitution establishes Internal Audit's role and rights of access as required in carrying out any engagement.

3. Definitions

- 3.1. For the purpose of this Charter, the following definitions of terms used in the Standards apply;

Board

The Council's Audit and Governance Committee

Chief Audit Executive

The Role of the Chief Audit Executive is undertaken by the Head of Audit and Risk

Senior Management

Senior Management is defined as the Corporate Leadership Team

Management

Management is defined as Heads of Service

Section 151 Officer

The Section 151 Officer is required to ensure that appropriate arrangements are made for the provision of an internal audit service in accordance with the requirements of the Accounts and Audit Regulations 2015

Monitoring Officer

The Council's Director of Governance and Compliance Services has the role of Monitoring Officer.

4. Ethics and Professionalism

- 4.1. Internal Audit will govern itself by adherence to 'the Standards'. The mandatory Standards constitute the fundamental requirements for the professional practice of internal auditing in the public sector and for evaluating the effectiveness of Internal Audit's performance.
- 4.2. The Local Government Application Note for the United Kingdom Public Sector Internal Audit Standards (LGAN) will also be adhered to as applicable to guide operations. In addition, Internal Audit will adhere to Cheshire East Council's relevant policies and procedures and the Internal Audit Manual.
- 4.3. Internal audit staff must adhere to the Code of Ethics established by the Standards and adopted by the Council (Appendix A). Internal Audit officers are also governed by the ethical codes of the professional bodies to which they belong, and to the Council's Code of Conduct for all employees.

- 4.4. The Internal Audit officers are reminded of the need to comply with the Code of Ethics on an annual basis, and complete a Code of Ethics declaration form on an annual basis. Staff are also required to declare any real or perceived impairment to their independence in undertaking any specific engagements.
- 4.5. The Standards outline ten Core Principles for internal audit activity, which must be achieved in order to demonstrate the effective operation of the internal audit function;
- Demonstrates integrity
 - Demonstrates competence and due professional care
 - Is objective and free from undue influence
 - Aligns with the strategies, objectives and risks of the organisation
 - Is appropriately positioned and adequately resourced
 - Demonstrates quality and continuous improvement
 - Communicates effectively
 - Provides risk based assurance
 - Is insightful, proactive and future focused
 - Promotes organisational improvement
- 4.6. The arrangements set out in this Charter demonstrate how the Council's Internal Audit Service meets these core principles.

5. Authority, Independence and Objectivity

- 5.1. Internal Audit, in accordance with the Accounts and Audit Regulations, the Council's Constitution and with strict accountability for confidentiality and safeguarding records and information, is authorised full, free, and unrestricted access, without necessarily giving prior notice, to any and all of Cheshire East Council's records, physical properties, and personnel pertinent to carrying out any engagement, or other matters under investigation.
- 5.2. All employees are requested to assist Internal Audit in fulfilling its roles and responsibilities.
- 5.3. Where the Council works in partnership with other organisations, or undertakes work for other organisations, the role of Internal Audit and its rights of access should be set down in the relevant partnership agreements, and where not specified, should be agreed in advance by discussion with partners.
- 5.4. The Head of Audit and Risk has direct access to the Council's Chief Executive, all levels of management, the Chair of the Audit and Governance Committee and the Leader of the Council.

- 5.5. Internal Audit will also have free and unrestricted access to the Audit and Governance Committee.
- 5.6. Internal Audit will remain free from interference by any element in the organisation, including matters of audit selection, scope, procedures, frequency, timing, or report content to permit maintenance of a necessary independent and objective mental attitude. The Head of Audit and Risk has a duty under the Standards to disclose any such interference and its implications to the Audit and Governance Committee.
- 5.7. Any assurance activity in areas where the Head of Audit and Risk has operational responsibility will be carried out by auditors with no involvement in the process and overseen by the Executive Director of Corporate Services, thus maintaining independence and objectivity in line with the 'the Standards'.
- 5.8. Internal auditors will exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Internal auditors will make a balanced assessment of all the relevant circumstances and not be unduly influenced by their own interests or by others in forming judgments.
- 5.9. The Head of Audit and Risk will confirm to the Audit and Governance Committee, at least annually, the organisational independence of Internal Audit.

6. Organisation

- 6.1. The Head of Audit and Risk will report functionally to the Audit and Governance Committee and administratively (i.e. day to day operations) to the Executive Director of Corporate Services, who has statutory responsibility as proper officer under Section 151 of the Local Government Act 1972 for ensuring an effective system of internal financial control and proper administration of the Council's affairs.
- 6.2. The Executive Director of Corporate Services will be responsible for ensuring that the Head of Audit and Risk is managed in accordance with the Council's HR Policies and Procedures.
- 6.3. In order to safeguard the independence of the Head of Audit and Risk, and to ensure that remuneration and performance assessments are not inappropriately influenced by those subject to audit, the Chief Executive will provide feedback to, and countersign the performance appraisal of the Head

of Audit and Risk. Feedback will also be sought from the Chair of the Audit and Governance Committee.

- 6.4. The Head of Audit and Risk will have free and unfettered access to the Chief Executive, who carries the responsibility for the proper management of the Council and ensuring that the principles of good governance are reflected in sound management arrangements.
- 6.5. The Head of Audit and Risk has direct access to the Council's Monitoring Officer where matters arise relating to responsibilities of the Chief Executive, legality, and standards.
- 6.6. The Head of Audit and Risk will communicate and interact directly with the Chair of the Audit and Governance, or other elected Members of the Council, particularly those who serve on committees charged with governance (for example, the Audit and Governance Committee).
- 6.7. The resources required by the Internal Audit function, including staffing of the team, is determined by the Internal Audit Plan, and is subject to ongoing review and consideration by the Head of Audit and Risk to ensure it remains adequate to deliver an effective service and an annual opinion. The Audit and Governance Committee will be advised by the Corporate Manager should the level of audit resources available in any way limit the Internal Audit service's ability to deliver a service consistent with its statutory requirements.

7. Responsibilities

- 7.1. The scope of internal auditing encompasses, but is not limited to, the examination and evaluation of the adequacy and effectiveness of the Council's governance, risk management, and internal controls as well as the quality of performance in carrying out assigned responsibilities to achieve the organisation's stated goals and objectives.
- 7.2. The Head of Audit and Risk is responsible for the delivery of an annual audit opinion and report that can be used by the Council to inform its governance statement. The annual opinion concludes on the overall adequacy and effectiveness of the Council's framework of governance, risk management and control.
- 7.3. Under the Accounts and Audit Regulations, the Council is responsible for ensuring that it has a sound system of internal control, which facilitates the effective exercise of its functions and the achievement of its aims and objectives; ensure that the financial and operational management of the

authority is effective and includes effective arrangements for the management of risk.

- 7.4. Internal Audit plays a vital part in advising the organisation that these arrangements are in place and operating properly. The provision of assurance is, therefore, the primary role for internal audit. The nature of assurance work undertaken will include;
- All council systems, processes, policies, plans and procedures
 - Use of, and the safeguarding of, resources and assets, including information.
 - Governance and risk management processes
 - Commissioning and procurement
 - Projects and programmes
- 7.5. Internal Audit may also undertake non-assurance work including fraud related and consultancy work, at the request of the organisation, and work for other bodies, subject to there being no impact on the core assurance work and the availability of skills and resources (*see later sections*). External assurance work will result in an assurance report containing recommendations, to the organisation's senior management and Board.
- 7.6. The Head of Audit and Risk will be made aware of major new systems and proposed initiatives. The Head of Audit and Risk will consider what, if any, audit work needs to be done to help ensure risks are properly identified and evaluated and appropriate controls built in.
- 7.7. Audit advice is given without prejudicing the right of Internal Audit to review and recommend further action on the relevant policies, procedures, controls and operation at a later date.
- 7.8. It should be noted that the existence of Internal Audit does not diminish management's responsibility to establish systems of internal control to ensure that activities are conducted in a manner which promotes the economical, efficient and effective use of resources and that the Authority's assets and interests are safeguarded.
- 7.9. Responsibility for responding to the advice and recommendations made by the Internal Audit service lies with Management who should either accept and implement the advice, or accept the risks associated with not taking action.
- 7.10. The Audit and Governance Committee will:
- Approve the Internal Audit Charter
 - Approve the risk based annual internal audit plan.

- Receive communications from the Head of Audit and Risk on Internal Audit's performance relative to its plan and other matters.
- Make appropriate enquiries of management and the Head of Audit and Risk to determine whether there is inappropriate scope or resource limitations.
- Receive the Annual Internal Audit Report

8. Internal Audit's role in Consultancy Work

8.1. The Standards define consultancy services as

"Advisory and client related service activities, the nature and scope of which are agreed with the client, are intended to add value and improve an organisation's governance, risk management and control processes without the internal auditor assuming management responsibility. Examples include counsel, advice, facilitation and training."

8.2. Cheshire East Council's Internal Audit Plan will identify which engagements fall within this definition. The scope of any consultancy work will be agreed with Management and will only be undertaken where resources allow and not to the detriment of the annual audit assurance process. When carried out, consultancy work will inform the annual opinion. In line with the Standards, agreement will be sought from the Audit and Governance Committee before any significant unplanned consultancy work is accepted.

9. Internal Audit's role in Fraud Related Work

- 9.1. Managing the risk of fraud and corruption is the responsibility of Management although Internal Audit will assist in the discharge of this responsibility. The process of internal audit alone, even when performed with due professional care, cannot guarantee that fraud or corruption will be detected, however, internal audit staff will be alert in all engagements to risks which could increase the likelihood of fraud and corruption occurring.
- 9.2. The Head of Audit and Risk will be informed of all suspected or detected fraud, corruption or impropriety to inform their opinion on the internal control environment and Internal Audit's work programme.
- 9.3. At the request of Management, Internal Audit may go beyond the work needed to meet its assurance responsibilities and assist with, for example, the investigation of suspected fraud and corruption. This will be subject to there being no impact on the core assurance work and the availability of skills and resources.

10. Internal Audit Plan

- 10.1. At least annually, the Head of Audit and Risk will submit to the Corporate Leadership Team and the Audit and Governance Committee an internal audit plan for review and approval. The internal audit plan will consist of a work schedule as well as resource requirements for the next financial year.
- 10.2. The Head of Audit and Risk will communicate the impact of resource limitations and significant interim changes to the Corporate Leadership Team and the Audit and Governance Committee. In the event that the audit plan identifies a need for further audit work to be carried out than existing resource allows, the Head of Audit and Risk will identify the shortfall, and advise the Chief Executive, the Corporate Leadership Team and the Audit and Governance Committee as necessary to assess the associated risks, and to recommend additional resources are identified.
- 10.3. The internal audit plan will be developed based on a prioritisation of the audit universe using a risk-based methodology, including input of the Corporate Leadership Team and the Audit and Governance Committee.
- 10.4. The Head of Audit and Risk will review and adjust the plan, as necessary, in response to changes in the Council's business, risks, operations, programmes, systems, and controls. Any significant deviation from the approved internal audit plan will be communicated to the Corporate Leadership Team and the Audit and Governance Committee through periodic activity reports.

11. Reporting and Monitoring

- 11.1. A written report will be prepared and issued by the Head of Audit and Risk or designee following the conclusion of most internal audit assignments and will be distributed as appropriate. Draft reports will be issued in the first instance to the responsible manager to agree the factual accuracy of findings. Final reports will be issued to Heads of Service, Directors and Executive Directors to ensure oversight of findings and recommended actions. Summary findings will also be communicated to the Audit and Governance Committee where a Limited Assurance or No Assurance opinion is given.
- 11.2. The internal audit report will include management's response and corrective action taken or to be taken in regard to the specific findings and recommendations. Management's response will include a timetable for the

anticipated completion of any action to be taken and an explanation for any corrective action that will not be implemented.

- 11.3. Where a responsible manager does not agree with a finding, or wishes to implement an action which Internal Audit believe will not fully mitigate the risk or issue identified, Internal Audit will, where necessary, escalate this to a manager within the organisation who is sufficiently senior to accept the level of risk exposure associated with the decision.
- 11.4. Internal Audit will be responsible for appropriate follow-up on engagement findings and recommendations.
- 11.5. The Head of Audit and Risk will periodically report to the Corporate Leadership Team and the Audit and Governance Committee on Internal Audit's purpose, authority, and responsibility, as well as performance relative to its plan. Reporting will also include significant risk exposures and control issues, including fraud risks, governance issues, and other matters required or requested by the Corporate Leadership Team and the Audit and Governance Committee.
- 11.6. In line with 'the Standards', the Annual Internal Audit Report prepared for the Audit and Governance Committee will incorporate the annual internal audit opinion, which will inform the Annual Governance Statement. The annual opinion must conclude on the overall adequacy and effectiveness of the organisations framework of governance, risk management and control, and the report should explain the assurances considered in arriving at the opinion. The annual report should also include a statement on conformance with 'the Standards' and the results of the Quality Assurance and Improvement Programme.

12. Quality Assurance and Improvement Programme

- 12.1. Internal Audit will maintain a quality assurance and improvement programme that covers all aspects of the internal audit activity. The programme will include an evaluation of Internal Audit's conformance with the Definition of Internal Auditing and 'the Standards' and an evaluation of whether internal auditors apply the Code of Ethics. The programme also assesses the efficiency and effectiveness of Internal Audit and identifies opportunities for improvement.
- 12.2. The Head of Audit and Risk will communicate to the Corporate Leadership Team and the Audit and Governance Committee on Internal Audit's quality assurance and improvement programme, including results of ongoing

internal assessments and external assessments conducted at least every five years.

13. Interim Management Arrangements

- 13.1. Since April 2016, the Internal Audit service has been operating under interim management arrangements due to vacancies in the following posts:
- Head of Audit and Risk
 - Audit Manager
- 13.2. During this period, the roles and responsibilities of the vacant posts have been fulfilled by the 2 Principal Auditors on an 'acting up' basis. This approach was validated with both the Council's external auditor and CIPFA's governance team and has been clearly communicated to both senior management and Audit and Governance Committee.
- 13.3. In addition to the acting up arrangements within Internal Audit, the role of Section 151 Officer is currently being undertaken by the Head of Finance and Performance.
- 13.4. These arrangements will continue until the proposed restructure of Corporate Services is implemented on 1 April 2019 and until the relevant posts have been recruited to.

Internal Audit - Code of Ethics

The Code of Ethics contained in section 6 of the Public Sector Internal Audit standards (2017) (PSIAS) promotes an ethical, professional culture. It does not supersede or replace internal auditors' own professional bodies' Codes of Ethics or those of employing organisations. Internal auditors must also have regard to the Committee on Standards of Public Life's *Seven Principles of Public Life*.

1. Introduction

- 1.1 Internal auditors in UK public sector organisations must conform to the Code of Ethics as set out at section 6 of the PSIAS. If individual internal auditors have membership of another professional body then he or she must also comply with the relevant requirements of that organisation. Internal auditors who work in the public sector must also have regard to the Committee on Standards of Public Life's *Seven Principles of Public Life*, information on which can be found at www.public-standards.gov.uk.
- 1.2 The purpose of the Code of Ethics is to promote an ethical culture in the profession of internal auditing. A Code of Ethics is necessary and appropriate for the profession of internal auditing, founded as it is on the trust placed in its objective assurance about risk management, control and governance.
- 1.3 The Code of Ethics extends beyond the definition of internal auditing to include two essential components:

Components

- 1 Principles that are relevant to the profession and practice of internal auditing.
 - 2 Rules of Conduct that describe behaviour norms expected of internal auditors. These rules are an aid to interpreting the Principles into practical applications and are intended to guide the ethical conduct of internal auditors.
- 1.4 The Code of Ethics provides guidance to internal auditors serving others. 'Internal auditors' refers to Institute members; members of the Relevant Internal Audit Standard Setters; and those who provide internal auditing services within the definition of internal auditing.
 - 1.5 The 'Institute' here refers to the IIA. Disciplinary procedures of other professional bodies and employing organisations may apply to breaches of this Code of Ethics.

2. Applicability and Enforcement

- 2.1 This Code of Ethics applies to both individuals and entities that provide internal auditing services. For Institute members, breaches of the Code of Ethics will be evaluated and administered according to The Institute's Disciplinary Procedures. The fact that a particular conduct is not mentioned in the Rules of Conduct does not prevent it from being unacceptable or discreditable and therefore, the member liable to disciplinary action.
- 2.2 This Code of Ethics sets the minimum standards for the performance and conduct of internal audit staff (including any persons provided by any external organisation to deliver any of the audit service). It is intended to clarify the standards of conduct expected by the Council from internal auditors when carrying out their duties.
- 2.3 This code does not supersede or replace the requirement on individuals to comply with ethical codes issued by professional institutes of which they are members or students nor any organisational codes of ethics or conduct.
- 2.4 Neither does it supersede or override any of the internal policies of Cheshire East Council. In the event of any conflict, those internal policies shall apply.
- 2.5 Each person undertaking internal audit duties on behalf of the Council will be required to sign the attached statement and make any relevant declarations on an annual basis.
- 2.6 There are four main principles:
- Integrity
 - Objectivity
 - Confidentiality
 - Competency

3. Integrity

3.1 Principle

The integrity of internal auditors establishes trust and thus provides the basis for reliance on their judgement.

3.2 Rules of Conduct

Internal auditors:

- Shall perform their work with honesty, diligence and responsibility.
- Shall observe the law and make disclosures expected by the law and the profession.
- Shall not knowingly be a party to any illegal activity, or engage in acts that are discreditable to the profession of internal auditing or to the organisation.
- Shall respect and contribute to the legitimate and ethical objectives of the organisation.

4. Objectivity

4.1 Principle

Internal auditors exhibit the highest level of professional objectivity in gathering, evaluating and communicating information about the activity or process being examined.

Internal auditors make a balanced assessment of all the relevant circumstances and are not unduly influenced by their own interests or by others in forming judgements.

4.2 Rules of Conduct

Internal auditors:

- Shall not participate in any activity or relationship that may impair or be presumed to impair their unbiased assessment. This participation includes those activities or relationships that may be in conflict with the interests of the organisation.
- Shall not accept anything that may impair or be presumed to impair their professional judgement.
- Shall disclose all material facts known to them that, if not disclosed, may distort the reporting of activities under review.

5. Confidentiality

5.1 Principle

Internal auditors respect the value and ownership of information they receive and do not disclose information without appropriate authority unless there is a legal or professional obligation to do so.

5.2 Rules of Conduct

Internal auditors:

- Shall be prudent in the use and protection of information acquired in the course of their duties.
- Shall not use information for any personal gain or in any manner that would be contrary to the law or detrimental to the legitimate and ethical objectives of the organisation.

6. Competency

6.1 Principle

Internal auditors apply the knowledge, skills and experience needed in the performance of internal auditing services.

6.2 Rules of Conduct

Internal auditors:

- Shall engage only in those services for which they have the necessary knowledge, skills and experience.
- Shall perform internal auditing services in accordance with the International Standards for the Professional Practice of Internal Auditing.
- Shall continually improve their proficiency and effectiveness and quality of their services.

7. Achieving compliance with this code

- 7.1 On an annual basis, internal auditors must sign an undertaking, which confirms that they are fully conversant with their ethical responsibilities and will comply fully with these requirements when discharging their day-to-day duties.

8. Maintaining audit independence

- 8.1 Internal audit staff must declare potential conflicts of interest on an annual basis or as they arise, so as to avoid staff being assigned to work in areas where their independence may be comprised.
- 8.2 Internal auditors will not be permitted to carry out audits in an area where they have had previous operational roles within the preceding 12 months.
- 8.3 The Head of Audit and Risk will receive all declarations made by internal auditors and will ensure that this information is taken into account when audit work is allocated to individuals.
- 8.4 The Corporate Manager's declarations will be submitted to the Interim Executive Director of Corporate Services
- 8.5 The Corporate Manager will ensure that audit assignments are properly rotated within the audit team in order to avoid lack of objectivity or complacency due to familiarity and to encourage development of experience within the team.

9. Securing integrity

- 9.1 Quality control processes exist within the audit service to identify whether team members are acting with integrity.

10. Demonstrating competence

- 10.1 All internal auditors must be aware of and understand:
- The Council's aims, objectives, risk and governance arrangements;
 - The purpose, risks and issues affecting the area/activity to be audited;

- The terms of reference for the audit assignment to ensure a proper appreciation of the scope of the review,
- Relevant legislation and other regulatory arrangements that relate to the area/activity to be audited, including the Council's Finance and Contract Procedure Rules, third party agreements, internal strategies, policies, procedural notes.

11. Observing confidentiality

- 11.1 A breach of confidentiality by an internal auditor may result in appropriate disciplinary action being taken.

Annual Declaration

I have read the Public Sector Internal Audit Standards (PSIAS), adopted by Cheshire East Council which set out at section 6 the Code of Ethics for Internal Audit staff. I understand that I am required to conform to the PSIAS Code of Ethics and to demonstrate integrity, objectivity, competence and confidentiality in the discharge of my duties at the Council, as outlined therein. I acknowledge those responsibilities and will fully comply with these requirements whilst working for the Council.

I understand that this Code of Ethics does not supersede nor override:

- the requirement placed upon me to comply with ethical codes issued by the professional institute to which I belong, where applicable.
- any other internal policies of the Council and in the event of a conflict those internal policies shall apply.

I confirm that I have declared:

- any conflicts of interests which could adversely affect my independence and objectivity.
- any areas of the Council in which I have held an operational role within the preceding 12 months.
- any relatives or close associates who are either employed by or are a Councillor of Cheshire East Council.
- the nature of any involvement in organisations that provide goods or services to, or have some other kind of formal arrangement with the Council.

I am aware of and understand that I must be conversant with:

- The Council's aims, objectives, risk and governance arrangements;
- The purpose, risks and issues affecting the area/activity to be audited;
- The terms of reference for audit projects assigned to me;
- The relevant legislation and other regulatory arrangements that relate to the area/activity to be audited, including the Council's Finance and Contract Procedure Rules, third party agreements, internal strategies, policies, procedural notes.

Signed:

Name (to be printed):

Date: