



**Lancashire**  
**Constabulary**  
police and communities together

**REPORT TO: JOINT AUDIT AND ETHICS COMMITTEE**

**DATE: 26 June 2017**

**REPORT AUTHOR: INTERNAL AUDIT SERVICE - AUDIT MANAGER**

**SUBJECT: INTERNAL AUDIT CHARTER**  
**(Appendix A refers)**

## **1 Issue for Consideration**

1.1 The Internal Audit Charter.

## **2 Recommendation**

2.1 The Committee is asked to review and approve the attached Internal Audit Charter.

## **3 Background**

3.1 The terms of reference for this Committee include the duty to ensure that appropriate arrangements are in place for internal audit and for monitoring the management and performance of internal audit.

## **4 Subject**

4.1 The Internal Audit Charter establishes the framework within which Lancashire County Council's Internal Audit Service operates to best serve the Chief Constable and the Police and Crime Commissioner and to meet its professional obligations under applicable professional standards.

4.2 It defines the purpose, authority and responsibility of internal audit activity, establishes the Internal Audit Service's position in relation to the Chief Constable and the Police and Crime Commissioner; authorises access to records, personnel and physical properties relevant to the performance of engagements; and defines the scope of internal audit activities.

## **5 List of attachments / appendices**

- Appendix A – Internal Audit Charter

## 6 Background Papers

- Accounts and Audit Regulations 2015
- Public Sector Internal Audit Standards

### Report Author

Name: Judith Taylor – Audit Manager

Organisation: Internal Audit Service

☎ 01772 534948

✉ [Judith.Taylor@lancashire.gov.uk](mailto:Judith.Taylor@lancashire.gov.uk)