

INTERNAL AUDIT – TERMS OF REFERENCE

1. SUMMARY

Grant Thornton reviewed aspects of the Council's governance arrangements and issued an interim report dated 6 June 2011. Grant Thornton found in their review of Governance that there were a few issues remaining to be addressed in order to be fully compliant with The Code of Practice for Internal Audit in Local Government in the United Kingdom (the Code) issued by CIPFA.

2. RECOMMENDATIONS

2.1 The contents of this report are noted and approved.

3. DETAILS

3.1 Grant Thornton requested the updating of the following documents, the Council Constitution, Terms of Reference for Internal Audit and the Internal Audit Manual, to reflect the recent appointment of a Chief Internal Auditor.

3.2 Attached in Appendix 1, please find a revised Terms of Reference for Internal Audit which reflects the change requested by Grant Thornton in respect of the appointment of a Chief Internal Auditor. The Internal Audit Manual has also been amended accordingly. Updating the Council Constitution is undertaken by the Customer Services Department, Governance & Law.

4. CONCLUSION

This report is submitted to the Audit Committee in respect of meeting the requirements requested by Grant Thornton.

5. IMPLICATIONS

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| 5.1 | Policy: | None |
| 5.2 | Financial: | None |
| 5.3 | Personnel: | None |
| 5.4 | Legal: | None |
| 5.5 | Equal Opportunities: | None |

For further information please contact Ian Nisbet, Chief Internal Auditor (01546 604216).

15 Nov 2011