

Title: Internal Audit Charter and Mandate

Committee: Audit Committee

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Author: Chief Internal Auditor

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Contact Officer:

Rachel Ashley-Caunt, Chief Internal Auditor

Rachel.ashley-caunt@northnorthants.gov.uk

1.0 ISSUE

1.1. To seek the Committee's annual approval of the Internal Audit Charter and Mandate.

2.0 RECOMMENDATION(S)

2.1. That the Committee approves the Internal Audit Charter and Mandate.

3.0 BACKGROUND/OPTIONS

3.1. The role of Internal Audit is to provide the Audit Committee, and management, with independent assurance on the effectiveness of the Council's governance, risk management and internal control environment.

3.2. The purpose of this Internal Audit Charter and Mandate is to define Internal Audit's purpose, authority and responsibility. It establishes the position of Internal Audit's activity within the Council and reporting lines; authorises access to records, personnel and physical property relevant to the performance of audit work; and defines the scope of Internal Audit activities.

3.3. The Internal Audit Charter and Mandate is subject to annual approval by the Audit Committee. The Committee last approved this document in April 2025, when it had been fully reviewed to align with the new Global Internal Audit Standards.

3.4. The Charter and Mandate reflects the expected role of the Audit Committee, in accordance with the Global Internal Audit Standards, on pages 4 and 5 of the Appendix.

3.5. No amendments to the document are proposed for 2026/27.

4.0 ARGUMENTS/CONCLUSION(S)

4.1. The attached report (Appendix 1) provides the Committee with the Internal Audit Charter and Mandate for formal review and approval.

5.0 FINANCIAL IMPLICATIONS / EQUALITY IMPACT STATEMENT / CARBON IMPACT ASSESSMENT

5.1. There are no additional financial implications arising from this report. Equality and Carbon Impact Assessments are not required.

6.0 APPENDICES

Appendix 1 – Internal Audit Charter and Mandate

Background Documents:

None