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# Internal Audit



Last Modified May 14, 2019

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Internal Audit plays an important role in the governance process to ensure we have adequate and effective governance, internal control and risk management arrangements.

By law we are required to maintain an adequate and effective Internal Audit function. In addition, the Corporate Director has a further duty to make sure we administer our financial affairs in a proper manner. This role is undertaken in part by the Internal Audit team.

The team - who are independent of the areas they audit to enable impartial and effective professional judgements to be made - audit different aspects of council business to ensure we have appropriate internal controls and risk management arrangements in place. The audits can result in agreed action plans for improvement and all audits result in reports which are considered by our Audit Committee.

Work is carried out in accordance with the Code of Practice for Internal Audit in Local Government in the United Kingdom, published by the Chartered Institute of Public Finance and Accountancy (CIPFA). This is the accepted practice for Internal Auditors working in local government. The CIPFA Code of Practice requires an annual report to be produced on our audit work and is a key piece of evidence in the compilation of our [Annual Governance Statement](#).

Our [Anti-Fraud and Anti-Corruption Strategy](#), means we will investigate allegations of suspected fraud, corruption or irregularity. If appropriate, details of these investigations will be passed to the police for further action. The team also co-ordinates the analysis of data to support the Audit Commission's National Fraud Initiative.

Our auditors are not permitted to audit any area where they have declared that a relation or close

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personal friend is working, nor are they allowed to audit areas in which they have had an operational involvement in the previous 12 months, unless under supervision.

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