

## **LANCASHIRE COMBINED FIRE AUTHORITY**

### **AUDIT COMMITTEE**

Meeting to be held on 29 September 2016

### **INTERNAL AUDIT CHARTER**

**(Appendix 1 refers)**

Contact for further information:

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#### **Executive Summary**

The attached Internal Audit Charter defines internal audit's purpose, authority and responsibility.

#### **Decision Required**

The Committee is asked to approve the updated Charter.

#### **Information**

Last year the Committee approved an Internal Audit Charter, which defines internal audit's purpose, authority and responsibility and establishes the framework in which Lancashire County Council's (LCCs) Internal Audit Service operates to best serve the Combined Fire Authority and to meet its professional obligations under the Public Sector Internal Audit Standards (PSIAS).

The Charter is reviewed on an on-going basis and an amended draft is attached as appendix 1. Whilst the document looks different to the prior year's version, there is effectively no change in the purpose/ content; the amendments are simply to provide consistency across all LCC clients.

#### **Financial Implications**

None

#### **Human Resource Implications**

None

#### **Equality and Diversity Implications**

None

#### **Business Risk Implications**

None

**Environmental Impact**

None

**Local Government (Access to Information) Act 1985**

**List of Background Papers**

Paper	<u>Date</u>	Contact
None		
Reason for inclusion in Part II, if appropriate:		