

By: Jonathan Idle – Head of Internal Audit

To: Governance and Audit Committee – 23 January 2025

Subject: **INTERNAL AUDIT STRATEGY AND CHARTER**

Classification: Unrestricted

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**Summary:**

New professional standards are in place, which include the requirement for all Internal Audit services to have a formal Strategy and also to update the Internal Audit Charter.

**Recommendation:**

**The Governance and Audit Committee to approve the Internal Audit Strategy and revised Internal Audit Charter**

**FOR ASSURANCE**

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**1. Introduction**

1.1 The Global Internal Audit Standards (GIAS) includes a mandatory requirement (Standard 9.2) for the Chief Audit Executive (CAE - Head of Internal Audit at KCC) to:

*“...develop and implement a strategy for the internal audit function that supports the strategic objectives and success of the organisation.”* The Standard further specifies that the strategy *“include a vision, strategic objectives, and supporting initiatives for the internal audit function.”* This is considered within the profession as the most significant change of the revised Standards.

1.2 Additionally, the Global Internal Audit Standards require the CAE to develop an Internal Audit Charter, defined as *“a formal document that includes the internal audit function’s mandate, organisational position, reporting relationships, scope of work, types of services, and other specifications.”* According to Standard 6.2, the Charter must also include the Purpose of Internal Auditing and the internal audit function’s commitment to adhering to the Global Internal Audit Standard

1.3 This paper sets out both the Internal Audit Strategy and Internal Audit Charter. When the Strategy has been agreed, an analysis will be undertaken and an Action Plan, which will be incorporated into team performance objectives, to deliver the Strategy will be incorporated into the 2025-26 Rolling Internal Audit Plan and reported to the Committee.

## **2. Recommendations**

2.1 Members are requested to:

- approve the Internal Audit Strategy
- approve the Internal Audit Charter

## **3. Background Documents**

Internal Audit Strategy.  
Internal Audit Charter.

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