



Internal Audit Charter
November 2013

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1 INTRODUCTION

The Public Sector Internal Audit Standards (PSIAS) requires that the purpose, authority and responsibility of the Internal Audit activity must be formally defined in an Internal Audit Charter, consistent with the Definition of Internal Auditing, the Code of Ethics and the International Standards for the Professional Practice of Internal Auditing (Standards) detailed in the PSIA. The Chief Internal Auditor will review the Internal Audit Charter and present it to senior officers within the Council and the Audit Committee for approval on a biennial basis.

The authority for Internal Audit to operate in Argyll and Bute Council ("the Council") is contained in the Council's Standing Orders, in section 4.6 to 4.9 of the Financial and Security Regulations and the Local Code of Corporate Governance. This Internal Audit Charter expands upon that framework, defines the detailed arrangements and sets out Internal Audit's strategy for discharging their role and providing the necessary annual assurance opinion.

Argyll and Bute Council's Internal Audit service will comply with the PSIAS and will apply these standards to all Internal Audit service providers, whether in house, shared services or outsourced.

2 DEFINITION

Internal auditing is an independent, objective assurance and consulting activity that is guided by a philosophy of adding value to improve the operations of Argyll and Bute Council.

It assists Argyll and Bute Council in accomplishing its objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of the council's risk management, control, and governance processes.

3 ROLE

The Public Sector Internal Audit Standards require that the Internal Audit Charter defines the terms 'board', 'senior management' and 'Chief Audit Executive' in relation to the work of Internal Audit. For the purposes of Internal Audit work at Argyll and Bute Council:

- the 'board' refers to the Council's Audit Committee which has delegated responsibility for overseeing the work of Internal Audit;
- 'senior management' is defined as the Chief Executive and members of the Council's Senior Management Team; and
- 'Chief Audit Executive' refers to the Chief Internal Auditor.

4 PROFESSIONALISM

The internal audit activity will govern itself by adherence to The Institute of Internal Auditors' mandatory guidance including the Definition of Internal Auditing, the Code of Ethics, and the International Standards for the Professional Practice of Internal Auditing (Standards). These include the 4 principles set out in the PSIAS of integrity, objectivity, confidentiality and competency.

Disciplinary procedures of professional bodies and the Council may apply to breaches of this Code of Ethics. Additionally, internal auditors are bound by the rules of confidentiality set out in their local conditions of service. If individual internal auditors have membership of another professional body then he or she must also comply with the relevant requirements of that organisation.

Internal auditors must also have regard to the Committee on Standards of Public Life's Seven Principles and will adhere to relevant policies and procedures.

5 AUTHORITY

The Council has given the Internal Audit Service, for the purpose of its audit work, full, free and unrestricted access at any reasonable time to all the Council's records and other documentation (electronic and manual), personnel, Elected Members, premises, assets, and operations of the Council and partner organisations. It also has authority to obtain such information and explanations as it considers necessary to fulfil its responsibilities. All employees, including senior management, are required to assist the Internal Audit activity in fulfilling its roles and responsibilities.

Internal Audit has permission to be provided with a separate log-in to any computer system within the Council and have full access to any system, personal computer or other device in the ownership of the Council. Internal Audit can require any employee of the Council to produce cash, stores, or any other Council property under the employee's control.

Internal Audit will safeguard all information obtained in the carrying out of its duties and will only use it for the purposes of an audit, investigation, or consultancy work. Internal Audit will make no disclosure of any information held unless this is authorised or there is a legal or professional requirement to do so.

6 ORGANISATION

Internal Audit reports to the Head of Strategic Finance (s95 officer) who is a member of the Strategic Management Team. The Head of Strategic Finance (s95 officer) reports to the Chief Executive.

However, there is also an unbroken line from the Chief Internal Auditor to the Chief Executive and the Council (through the Audit Committee) which can be used if, in the opinion of the Chief Internal Auditor, there are matters of concern that could place the Council in a position where the risks it faces are unacceptable or the

independence of Internal Audit is under threat. The Chief Internal Auditor meets the Chief Executive, and the Head of Strategic Finance (s95 officer) at least four times a year to discuss the internal control environment, levels of residual risk and governance matters.

The Chief Internal Auditor has unrestricted access to the Chair of the Audit Committee, and the Committee Members, and discusses before each Audit Committee, the agenda with the Chair. Additionally, Internal Audit has unrestricted access to all Chief Officers and employees of the Council.

Internal Audit also reports to the Audit Committee. The Internal Audit Services reports 4 times a year to the Audit Committee, whose membership consists of 5 Elected Members, an independent Chair and an independent Vice Chair. This is compliant with separate CIPFA guidance on Audit Committees.

The Audit Committee will:

- approve the Internal Audit Charter;
- approve the Risk Based Internal Audit Plan;
- approve the Internal Audit budget and resource plan;
- receive communications from the Chief Internal Auditor on the Internal Audit activity's performance relative to its plan and other matters; and
- make appropriate enquiries of management and the Chief Internal Auditor to determine whether there are inappropriate scope or resource limitations.

In addition, the Audit Committee reviews all Internal Audit reports including the Annual Assurance Statement.

7 INDEPENDENCE AND OBJECTIVITY

The Internal Audit activity will remain free from interference by any element in the Council, including matters of audit selection, scope, procedures, frequency, timing, or report content to permit maintenance of a necessary independent and objective mental attitude.

Internal auditors will have no direct operational responsibility or authority over any of the activities audited. Accordingly, they will not implement internal controls, develop procedures, install systems, prepare records, or engage in any other activity that may impair internal auditor's independence.

Internal auditors must exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Internal auditors must make a balanced assessment of all the relevant circumstances and not be unduly influenced by their own interests or by others in forming judgments.

At all times, management's responsibilities include:

- maintaining proper internal controls in all processes for which they have responsibility;
- the prevention, detection and resolution of fraud and irregularities;
- providing Internal Audit with full support and co-operation, including complete access to all records, data, property and personnel relevant to the performance of their responsibilities at all levels of operations, without unreasonable delay;
- agreeing Terms of Reference no later than the agreed deadline, to include agreements on duration, scope, reporting and response;
- sponsoring each audit at Head of Service level;
- considering and acting upon Internal Audit findings and recommendations or accepting responsibility for any resultant risk from not doing so;
- implementing agreed management actions in accordance with the agreed timescales; and
- updating Internal Audit with progress made on management actions, informing Internal Audit of proposed changes and developments in process and systems, newly identified significant risks and cases of a criminal nature.

Given the safeguards in place outlined above and the access Internal Audit has to senior management, the Internal Audit service is free to act independently and objectively. The Chief Internal Auditor will confirm to the Audit Committee, at least annually, the organisational independence of the internal audit activity.

8 RESPONSIBILITY AND PURPOSE

The scope of internal auditing encompasses, but is not limited to, the examination and evaluation of the adequacy and effectiveness of the council's governance, risk management, and internal control processes in relation to the council's defined goals and objectives.

The Internal Audit Service's purpose is to support the Council in achieving its objectives by:

- supporting the Council in continuing to improve its governance arrangements;
- contributing to the Council's management of risk;
- supporting the Council in raising the standard of internal control;
- supporting the Head of Strategic Finance (s95 officer) and the Audit Committee in the discharge of their duties;
- contributing to the development and implementation of the Council's policies and procedures;
- supporting the Council with internal control, risk and governance advice in the development of new systems and improvement of existing systems;
- supporting the Council with internal control, risk and governance advice on projects;
- acting as an aid to ensure that the Council and its Members, managers and officers are operating within the law and relevant regulations;

- contributing towards the accuracy and reliability of financial statements and other published information;
- supporting of the Council in its management of human, financial and other resources in an efficient and effective manner;
- supporting the Council in meeting its social, environmental and community priorities;
- promoting and raising the standards of an anti-fraud and corruption culture; and
- contributing towards establishing and maintaining a culture of honesty, integrity, openness, accountability and transparency throughout the Council in all its activities and transactions.

The Council's Internal Audit Service adds value to the Council by providing objective and relevant assurance, and contributing to the effectiveness and efficiency of governance, risk management and control processes.

Based on its activity, Internal Audit is responsible for reporting significant risk exposures and control issues identified to the Audit Committee and to the Strategic Management Team, including fraud risks, governance issues, and any other matters arising. Management retain responsibility for Risk Management. Internal Audit is therefore not responsible for developing, monitoring or updating the Council's Risk Registers.

9 SCOPE

The scope of the work carried out by Internal Audit is designed to evaluate and recommend improvements to the Council's governance, risk management, and control processes using a systematic and disciplined approach.

Internal Audit shall review, appraise, make appropriate recommendations for improvement, and report upon:

- the Council's governance arrangements and processes;
- the design, implementation and effectiveness of the Council's ethics-related objectives, programmes and activities;
- the information technology governance of the Council in support of the Council's strategies and objectives;
- the systems and processes in place to ensure effective organisational performance management and accountability;
- the coordination of activities and communication among the Audit Committee, external and internal auditors and management;
- the identification and assessment of risk by management;
- the effectiveness and appropriateness of controls and other arrangements put in place to manage risk;
- the risk appetite of the part of the Council under review and the residual risk;
- the communication of risk and control information in a timely manner across the Council, enabling staff, management and the Audit Committee to carry out their responsibilities;

- the potential for the occurrence of fraud and how the organisation manages fraud risk;
- the completeness, reliability, integrity and timeliness of information, both financial and operational;
- the systems and processes established to ensure compliance with policies, plans, procedures, laws, and regulations, whether established by the Council or externally, and that employees' actions are in compliance;
- the action(s) taken to address significant legislative or regulatory issues;
- the economic acquisition of resources;
- the effectiveness of arrangements for safeguarding the Council's assets and interests;
- the economy, efficiency and effectiveness with which resources are deployed;
- the effectiveness and efficiency of operations and programmes; and
- the extent to which operations are being carried out as planned and strategic objectives and goals are met.

Internal Audit's work covers:

- all Council activities, systems, processes, controls, policies, and protocols;
- all Council departments, cost centres, other business units and establishments; and
- all services and other activities for which the Council is responsible or accountable, whether delivered directly or by third parties through contracts, partnerships or other arrangements.

Where other assurance providers have undertaken relevant assurance work, Internal Audit will seek to rely on the work of these other assurance providers where professional standards and the nature and quality of the work they have undertaken would make it appropriate to do so.

10 DUE PROFESSIONAL CARE

Internal auditors will apply the care and skill expected of a reasonably prudent and competent internal auditor. This means Internal Auditors will be alert to the significant risks that might affect objectives, operations or resources. However, assurance procedures alone, even when performed with due professional care, do not guarantee that all significant risks will be identified. Due professional care does not imply infallibility.

Internal auditors will exercise due professional care by considering:

- the extent of work needed to achieve the engagement's objectives;
- relative complexity, materiality or significance of matters to which assurance procedures are applied;
- adequacy and effectiveness of governance, risk management and control processes;
- probability of significant errors, fraud, or non-compliance; and

- cost of assurance in relation to potential benefits.

In exercising due professional care, internal auditors consider the use of technology-based audit and other data analysis techniques and significant risks that might affect objectives.

Specifically for consulting engagements, internal auditors should consider the:

- needs and expectations of clients including the nature, timing and communication of engagement results;
- relative complexity and extent of work needed to achieve the engagement's objectives; and
- cost of the consulting engagement in relation to the potential benefits.

11 INTERNAL AUDIT PLAN AND RESPONSIBILITIES

At least annually, the Chief Internal Auditor will submit to the Audit Committee an internal audit plan for review and approval, including risk assessment criteria.

The Chief Internal Auditor will establish the risk-based plan to determine the priorities of the Internal Audit activity, consistent with the Council's goals. The plan will be flexible in nature, can be updated to reflect the changing risks and priorities of the Council, and will take into account:

- Argyll and Bute Council's risk registers and risk management framework, including risk appetite levels set by management for the different activities and parts of the Council;
- the balance of coverage required so External Audit can place reliance on Internal Audit's work;
- the experience gained from previous Internal Audit Reports;
- establishing whether previous audit recommendations have been implemented satisfactorily;
- the impact of national issues (e.g. economic factors, the introduction of new legislation);
- the impact of local issues (e.g. corporate or service action plans and issues raised by external assurance bodies);
- input from senior management and Members of the Audit Committee;
- the periodic review of core financial and operational systems;
- the available audit resource and skills;
- the need for specialist skills, where they are not available already;
- staff development and training;
- time needed for the management of the Internal Audit service e.g. audit planning, development of the annual opinion, attendance at meetings, the appraisal and follow-up process, the updating of relevant audit policies and procedures, compliance with PSIAS;
- contingency set aside for consultancy, reviews or investigations; and
- liaison with other assurance providers, to share information and audit plans, such as the External Auditor and other scrutiny bodies.

12 REPORTING, DOCUMENTING AND MONITORING

The risk-based plan and resource requirements, including significant interim changes, are reported to the Head of Strategic Finance (s95 officer) and the Audit Committee. The Audit Committee will approve, but does not direct the risk-based audit plan.

Internal auditors will develop and document a Terms of Reference for each engagement, including the engagement's objectives, scope, timing, resource allocations, management expectations and reporting format required. The Terms of Reference will be discussed and agreed with relevant managers and be approved at Head of Service level and by the Chief Internal Auditor or a Lead Auditor.

Audits are carried out using a risk based approach, and will consider the objectives of the activity being reviewed, the significant risks to the activity, the adequacy of the governance, risk management and internal control processes and the opportunities to make significant improvements to the activity's processes.

Internal auditors will conduct a preliminary assessment of the risks relevant to the activity under review and document these in the Terms of Reference and engagement objectives will reflect the results of this risk assessment. Adequate criteria are needed to evaluate an activity's governance, risk management and controls. Criteria should include value for money (e.g. the effective use of money, people or assets) and the probability of significant errors, fraud, non-compliance and other exposures when developing the engagement objectives.

The scope will be sufficient to satisfy the objectives of the engagement. The scope of the engagement will include consideration of relevant systems of internal control, records, personnel and physical properties, including those under the control of third parties. The Chief Internal auditor will determine appropriate and sufficient resources to achieve engagement objectives based on an evaluation of the nature and complexity of each engagement, time constraints and available resources.

Internal auditors will develop and document work programmes that achieve the engagement objectives. Work programmes will include the procedures for identifying, analysing, evaluating and documenting information during the engagement. The work programme will be approved by the Chief Internal Auditor or a Lead Auditor prior to its implementation and any adjustments approved promptly.

Internal auditors will identify sufficient, reliable, relevant and useful information to achieve the engagement's objectives. Also, internal auditors will document relevant information to support the conclusions and engagement results and base their conclusion on appropriate analyses and evaluation. Records for audit and consultancy engagements are compliant with the Council's retention policies. The Chief Internal Auditor will control access to engagement records. The Chief Internal Auditor will obtain the approval of senior management and Governance and Law prior to releasing such records to external parties.

All audit reports will be communicated to the Audit Committee. Draft reports will be agreed with relevant management for factual accuracy prior to submission to the

Audit Committee. Engagement results will specify the engagement’s objectives and scope as well as applicable conclusions, recommendations and action plans. The Internal Audit service will strive to ensure that communications are accurate, objective, clear, concise, constructive, complete and timely. Additionally, internal auditors are encouraged to acknowledge satisfactory performance in engagement communications. If a final communication contains a significant error or omission, the Chief Internal Auditor will communicate corrected information to all parties who received the original communication.

The following table describes the different assurance opinions that are provided by Internal Audit:

Level of Assurance	Reason for the level of Assurance given
High	Internal Control, Governance and the Management of Risk are at a high standard with only marginal elements of residual risk, which are either being accepted or dealt with.
Substantial	Internal Control, Governance and the Management of Risk have displayed a mixture of little residual risk, but other elements of residual risk that are slightly above an acceptable level and need to be addressed within a reasonable timescale.
Limited	Internal Control, Governance and the Management of Risk are displaying a general trend of unacceptable residual risk and weaknesses must be addressed within a reasonable timescale, with management allocating appropriate resource to the issues.
Very Limited	Internal Control, Governance and the Management of Risk are displaying key weaknesses and extensive residual risk above an acceptable level which must be addressed urgently, with management allocating appropriate resource to the issues.

Most Internal Audit reports result in internal audit recommendations detailed on the Action Plan. The Head of Service with responsibility for the service/operation which has been audited will be responsible for the Action Plan. If the audit assignment examined is a corporate matter (impacting on more than one services, or all services), then a Head of Service will be designated by the Strategic Management Team to implement the Action Plan, across services.

At the conclusion of an audit assignment, the Chief Internal Auditor or Lead Auditor and Head of Service will agree recommendations and timescales for these, along with priority ratings (High, Medium or Low). These recommendations will then be added to the Council’s Audit Follow-up Database and will be subject to quarterly performance reporting and Audit Committee scrutiny. In the unlikely event that appropriate actions to mitigate an identified risk cannot be agreed with management, this is recorded in the Action Plan section of the audit report and the residual risk will be explained and highlighted. If this risk is deemed to be high, then the risk will be reported to the Head of Strategic Finance (s95 officer), Strategic Management Team

and Audit Committee and the Council's risk registers can be updated where appropriate.

The Chief Internal Auditor is responsible for reviewing and approving the final engagement communication before issue and deciding to whom and how it will be disseminated. When the Chief Internal Auditor delegates these duties, he or she retains overall responsibility.

The following table describes the three priority levels given to audit recommendations:

High - major observations on high level controls and other important internal controls. Significant matters relating to factors critical to the success of the objectives of the system. The weakness may therefore give rise to loss or error;

Medium - observations on less important internal controls, improvements to the efficiency and effectiveness of controls which will assist in meeting the objectives of the system and items which could be significant in the future. The weakness is not necessarily great, but the risk of error would be significantly reduced if it were rectified;

Low - minor recommendations to improve the efficiency and effectiveness of controls, one-off items subsequently corrected. The weakness does not appear to affect the ability of the system to meet its objectives in any significant way.

The Chief Internal Auditor accepts that the responsibility of Internal Audit does not end when the Audit Report is issued, and that there will be a follow-up process to monitor and ensure that actions have been implemented. This will be achieved by issuing follow up reports via Strategic Management Team meetings, to confirm that the recommendations have been adequately addressed.

13 AUDIT RESOURCES AND WORK PRIORITISATION

Work is directed according to the assessed level of risk, the judgement of the Chief Internal Auditor, with direction from the Audit Committee. The annual risk based audit plan agreed by the Audit Committee will be the main determinant of the relative priority to be placed on each Internal Audit assignment. The risk-based plan will explain how Internal Audit's resource requirements have been assessed.

The plan will have within it the provision of resources to address unplanned work. This contingency will be directed towards unplanned work including consultancy engagements and covering other unforeseen variations in the level of resources available to Internal Audit, such as staff vacancies and sickness.

The Chief Internal Auditor will ensure that Internal Audit resources are appropriate, sufficient and effectively deployed to achieve the approved plan. Appropriate refers to the mix of knowledge, skills and other competencies needed to perform the plan. Sufficient refers to the quantity of resources needed to accomplish the plan. Resources are effectively deployed when they are used in a way that optimises the achievement of the approved plan.

The Chief Internal Auditor will hold a professional qualification (CMIIA, CCAB or equivalent) and be suitably experienced. Each job post within the Internal Audit structure details the skills and competencies within the approved job description and person specification. Any development and training plans will be regularly reviewed, monitored and agreed with the Chief Internal Auditor. Auditors are also required to maintain a record of their continual professional development in line with their professional body.

14 PERIODIC ASSESSMENT

The Chief Internal Auditor shall be accountable to the Audit Committee and the Head of Strategic Finance (s95 officer) for:

- providing an opinion on the overall adequacy and effectiveness of Argyll and Bute Council's framework for, risk management, control and governance.
- periodically providing information on the results of the annual audit plan and the Internal Audit Service's resources;
- reporting to the Audit Committee on the Internal Audit Activity's performance relative to its plan;
- reporting on significant risk exposures and control issues, including fraud risks, governance issues and other matters needed or requested by senior management and the Audit Committee;
- periodically reporting on the status of audit recommendations; and
- co-ordinating with other significant assurance functions.

The opinion will incorporate a summary of work that supports the opinion, a statement of conformance with the PSIAS and the results of the quality assurance and improvement programme.

Additionally, the opinion will include details on the reliance on other assurance providers, risk management framework used when forming the opinion and the overall opinion reached.

The Chief Internal Auditor is responsible also for providing periodically a self-assessment on the internal audit activity as regards its consistency with the Audit Charter (purpose, authority, responsibility) and performance relative to its Plan.

In addition, the Chief Internal Auditor will communicate to Strategic Management Team and Audit Committee on the internal audit activity's quality assurance and improvement program, including results of ongoing internal assessments and external assessments conducted at least every five years.

Internal assessments consist of all Internal Audit engagements being subjected to a thorough internal peer review of quality, to ensure that its work meets the standards expected from its staff.

These reviews include checks on:

- all work undertaken is in accordance with PSIAS;
- supervision is provided to all levels of staff ;
- work is allocated to staff with appropriate skills, competence and experience;
- work is monitored for progress, assessed for quality and to allow for coaching and training;
- the work is planned and undertaken in accordance with risks associated with areas under review; and
- the conclusions are fully supported by the detailed work undertaken and with sufficient and appropriate evidence held on file.

An external assessment will be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the Council. The Chief Internal Auditor will discuss options for the assessment with the Head of Strategic Finance (s95 officer) and the Chair of the Audit Committee

15 CONFLICTS OF INTEREST

Internal auditors will have an impartial, unbiased attitude and avoid any conflict of interest. A conflict of interest is a situation in which an internal auditor, who is in a position of trust, has a competing professional or personal interest. Such competing interests can make it difficult to fulfil his or her duties impartially. A conflict of interest exists even if no unethical or improper act results. A conflict of interest can create an appearance of impropriety that can undermine confidence in the internal auditor, the Internal Audit activity and the profession. A conflict of interest could impair an individual's ability to perform his or her duties and responsibilities objectively.

Internal auditors will:

- not accept any gifts, hospitality, inducements or other benefits from employees, clients, suppliers or other third parties (other than as may be allowed by the Council's own policies);
- not use information obtained during the course of duties for personal gain;
- disclose all material facts known to them which, if not disclosed, could distort their reports; and
- comply with the Bribery Act 2010.

Internal auditors will refrain from assessing specific operations for which they were previously responsible. Objectivity, for the purpose of audit work, is presumed to be impaired if an internal auditor provides assurance services for an activity for which the internal auditor had responsibility within the previous year.

If any member of the Internal Audit Service, considers that there is or is perceived to be a conflict of interest, this will be declared to the Chief Internal Auditor who will then consider the validity of the claim. If the Chief Internal Auditor's own independence is impaired, he or she will declare this in writing to the Chief Executive.

16 FRAUD

The responsibility for the prevention and detection of fraud and corruption rests with management.

Audit procedures alone, even when performed with due professional care, cannot guarantee that fraud or corruption will be detected. Internal Audit does not have responsibility for the prevention or detection of fraud and corruption. Internal auditors will, however, be alert in all their work to risks and exposures that could allow fraud or corruption. Internal Audit may be requested by management to assist with fraud related work.

Where any matter arises which involves, or is thought to involve, a fraud, corruption or financial irregularity, the relevant Head of Service /Executive Director will immediately notify the Council's Monitoring Officer and the Chief Internal Auditor for consideration of appropriate action. Managers will only establish the basic facts of the suspicion and should not attempt to carry out any detailed investigation until agreed by the Council's Monitoring Officer, the responsibility can then be discharged to the Service with support from Internal Audit if required. Suspected fraudulent claims in relation to Housing and Council Tax Benefit are investigated by the Benefit Fraud Investigation Team. Further guidance can be found in the Council's Anti-fraud strategy and Public interest disclosure policy.

Further information on Internal Audit's role and responsibilities in relation to fraud, are detailed within the Council's Constitution– Anti-Fraud Strategy.

17 APPROVAL

The Charter was reported to and approved by the Audit Committee at its meeting on 13 December 2013 and shall be subject to regular review by the Head of Strategic Finance (s95 officer), the Chief Internal Auditor and the Audit Committee.