



# Internal Audit Charter

## 2016-2017

Last Reviewed: March 2016  
Next Review : March 2017  
V2

# Internal Audit Charter – 2016/17

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## Introduction

The main purpose of this charter is to provide the members and management on how the internal audit service will function in the coming year. It includes the roles and responsibilities of internal audit, including members and management responsibilities in relation to the council's control environment. It is split into sections six sections.

### 1. Public Sector Internal Audit Standards (PSIAS)

This section explains how the PSIAS which came in to force in April 14, revised April 2016, evolved and what its objectives are. All public bodies' internal audit services have to adhere to these statutory set of standards. A definition of internal audit, mission, core principles and the reason for the charter are also included.

### 2. Statutory Framework

Internal audit is a statutory function that all public bodies are required to have. It is supported by various legislation, which this section details.

### 3. Internal Audit Structure

For 2016/17, the internal audit structure will consist of an in-house team supported by the Head of Audit and an Internal Audit Manager. External resources will support the team. The Head of Audit (HIA) is the Head of Corporate Resources and forms of the Senior Management team.

### 4. Accountability

Internal audit are required to report their findings to individual managers, Internal Control Board (ICB) and the Audit Panel. The Audit Panel reports to the Public Select Accounts Committee, who in turn report to the Mayor and Cabinet and Full Council. This section also covers the current relationship between Internal Audit and External Audit.

### 5. Internal Audit Framework

Independence and Objectivity - Internal auditors are required to be independent and objective. The Internal Audit Manager monitors and controls the conflicts of interests of the team (including contractors) and those of the Head of Internal Audit who has other operational responsibilities.

Resourcing Internal Audit – this will be the first year where an in-house team will formally be resourced and form a significant part of the internal audit service. External resources, from both public and private internal audit sectors, will support them in the delivery of the internal audit plan.

Types of Audit Reports – in addition to the individual audit reports, internal audit reports quarterly to the (ICB) and Audit Panel. The Schools Forum receives an annual report on the schools audited during the year. The HIA produces an annual assurance report that is presented to ICB and the Audit panel, which provides an opinion on the overall control environment.

Types of Work Conducted – Assurance work, which provides an opinion on the controls, is the most common type of work, with Consultancy (advisory) and grant certification taking a small part of the plan. Advice is provided to management when requested including attending project meetings.

Authorisation and Management Responsibilities – the Executive Director of Resources and Regeneration has given internal auditors and AFACT investigators the authority to access all council areas, including records and premises. Management are responsible for the control environment and have a duty to ensure that the audit process runs smoothly.

### 6. Professional Codes of Conduct and Whistleblowing

All internal auditors are required to adhere to their own professional body's code of conduct, including being mindful of the seven principles of public life. Internal audit annually review the compliance with the CIPFA guidance on the Role of the Head of Internal Audit.

The Whistleblowing policy and details on how to report fraud or suspected fraud are found in this section.

## Contents

<b>1. The Charter and Public Sector Internal Audit Standards.....</b>	<b>4</b>
PSIAS .....	4
Core Principals for the Professional Practice of Internal Auditing .....	4
Internal Audit Mission.....	4
Internal Audit Definition.....	4
Anti-Fraud and Corruption Team (A-FACT) .....	5
Purpose of Internal Audit and A-FACT.....	5
<b>2. Statutory Framework .....</b>	<b>5</b>
The Accounts and Regulations 2015 (England and Wales) – Part 2 Internal Control 5.1 ...	5
Local Audit and Accounts Act 2014 – Section 32 (g), .....	5
Section 151 of the Local Government Act 1972 .....	5
The Council’s Chief Financial Officer (CFO).....	5
<b>3. Internal Audit and Organisational Structures .....</b>	<b>5</b>
Internal Audit Structure Chart .....	5
Senior Management Structure.....	6
<b>4. Accountability .....</b>	<b>6</b>
Internal Audit Reporting Lines .....	6
Internal Control Board (ICB). .....	7
Audit Panel .....	7
Public Accounts Select Committee (PASC).....	7
External Audit.....	7
<b>5. Internal Audit Framework.....</b>	<b>8</b>
Independence and Objectivity .....	8
Resourcing Internal Audit.....	8
In-house Internal Audit Team .....	8
Internal Auditors (Contractors / Outside partners) .....	8
Head of Internal Audit (HIA).....	8
Productive Days.....	9
Anti-Fraud and Corruption Team (A-FACT) .....	9
Types of Audit Reports .....	9
Quarterly and Other Annual Reports.....	9
Annual Assurance Report .....	9
Individual Audit Reports.....	9
Types of Work Conducted.....	10
Assurance Review.....	10
Consultancy Review.....	10
Advice.....	10
Grant Claims.....	10
Authorisation and Management Responsibilities .....	10
Authorisation.....	10
Responsibility of Management .....	11
<b>6. Professional Codes of Conduct and Whistleblowing.....</b>	<b>11</b>
IIA Code of Ethics .....	11
Seven Principles of Public life .....	11
Role of Head of Internal Audit .....	11
Whistleblowing Policy .....	11
<b>7. Approval and Contacts.....</b>	<b>12</b>
<b>Appendix 1 – Corporate Internal Control Board Terms of Reference.....</b>	<b>13</b>

## 1. The Charter and Public Sector Internal Audit Standards

### PSIAS

- 1.1. The Public Sector Internal Audit Standards (PSIAS), developed in collaboration by a number of bodies, including Chartered Institute of Internal Auditors and the Chartered Institute of Public Finance and Accounting (CIPFA), came into effect on the 1 April 2013. The PSIAS was revised in April 2016. The statutory standards were developed to create consistency in the practice of internal audit and establish the basis for quality assurance across the public sector.
- 1.2. The objectives of the PSIAS are to:
  - Define the nature of internal auditing within the UK public sector;
  - Set basic principles for carrying out internal audit in the UK public sector;
  - Establish a framework for providing internal audit services, which add value to the organisation, leading to improved organisational processes and operations; and
  - Establish the basis for the evaluation of internal audit performance and to drive improvement planning.
- 1.3. The PSIAS state that an independent external assessment of the Internal Audit Service is to be conducted at least every five years. However, an assessment (whether internal or review by a peer) should be done annually and results reported in the annual assurance report. Lewisham's first formal independent external assessment took place in 2015/16.

### Core Principals for the Professional Practice of Internal Auditing

- 1.4. To be an effective internal audit service, all of the core principles should be in put in place and adhered to. Failure to achieve any of the principals could imply that that the internal service is not as effective as it could be.
- 1.5. The core principals are:
  - Demonstrates integrity.
  - Demonstrates competence and due professional care.
  - Is objective and free from undue influence (independent).
  - Aligns with the strategies, objectives, and risks of the organisation.
  - Is appropriately positioned and adequately resourced.
  - Demonstrates quality and continuous improvement.
  - Communicates effectively.
  - Provides risk-based assurance.
  - Is insightful, proactive, and future-focused.
  - Promotes organisational improvement

### Internal Audit Mission

- 1.6. The Mission of Internal Audit articulates what internal audit aspires to accomplish within an organisation. Its place in the IPPF is deliberate, demonstrating how practitioners should leverage the entire framework to facilitate their ability to achieve the Mission. It also aims to enhance and protect organisational value by providing risk-based and objective assurance, advice and insight.

### Internal Audit Definition

- 1.7. The Global Institute of Internal Auditors definition is "Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes."

### Anti-Fraud and Corruption Team (A-FACT)

- 1.8. In Lewisham, A-FACT conduct the investigational side of Internal Audit. They are responsible for developing anti-fraud policies and procedures, promoting a counter fraud

culture, and undertaking investigations of potential fraudulent activity committed against the Council. A-FACT also ensures that appropriate sanctions, including prosecution and the recovery of assets where applicable, are sought where fraud is proven. The Council's A-FACT policy and strategy is separate to this internal audit charter.

### **Purpose of Internal Audit and A-FACT**

- 1.9. Internal Audit and A-FACT are council resources that assist management in the achievement of the Council's corporate and service objectives. While management are responsible for risk management and the control environment, internal audit assists management in providing advice on how to mitigate these risks and how to improve the control environment.

## **2. Statutory Framework**

- 2.1. As defined by the following acts and guidance listed below, Internal Audit is a statutory function of the Council (and other public bodies). This means that the Council is required to have an internal audit function, whether it is in-house, outsourced or a combination.

### **The Accounts and Regulations 2015 (England and Wales) – Part 2 Internal Control 5.1**

- 2.2. This Act requires the Council to 'A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance'.

### **Local Audit and Accounts Act 2014 – Section 32 (g),**

- 2.3. "The Secretary of State may by regulations applying to relevant authorities other than health service bodies make provision about— (g) the maintenance by relevant authorities of systems of internal control (including arrangements for the management of risk).

### **Section 151 of the Local Government Act 1972**

- 2.4. This act states that every local authority in England and Wales should "make arrangements for the proper administration of their financial affairs and shall secure that one of their officers has responsibility for the administration of those affairs".

### **The Council's Chief Financial Officer (CFO)**

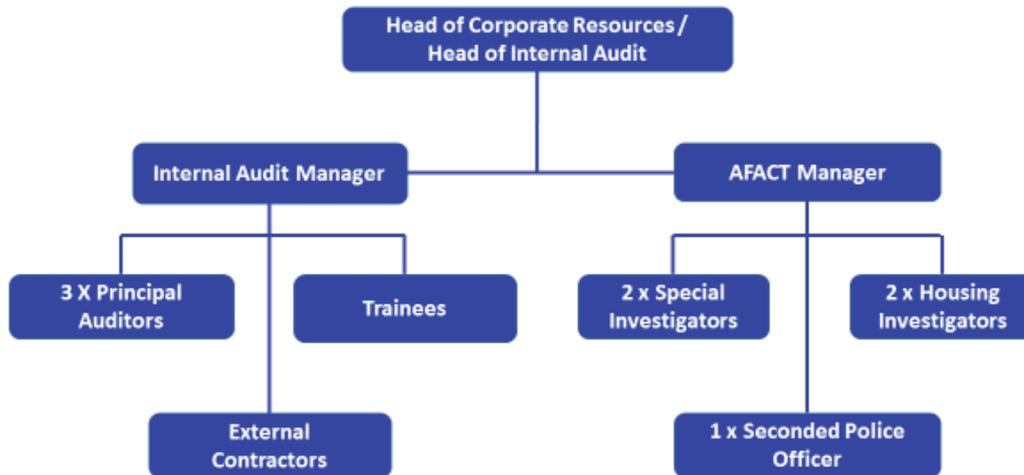
- 2.5. This role is fulfilled by the Executive Director for Resources and Regeneration. The CIPFA Statement on the Role of the CFO in Local Government states that they "must lead the promotion and delivery by the whole authority of good financial management so that public money is safeguarded at all times and used appropriately, economically, efficiently and effectively".

## **3. Internal Audit and Organisational Structures**

- 3.1. Internal Audit and A-FACT are part of the Corporate Resources service area that sits within the Resources and Regeneration Directorate. The Head of Internal Audit (HIA) is also the Head of Corporate Resources. The HIA reports directly to the Executive Director of Resources and Regeneration, who is also the Section 151 officer and the CFO.

### **Internal Audit Structure Chart**

- 3.2. For 2016/17, the internal audit service is recruiting to have a small in-house team, starting with three Principal Auditors (see structure chart below). When available, trainees from around the council will join internal audit team for short periods of time throughout the year. The AFACT structure chart as at 31/03/16.



**Senior Management Structure**

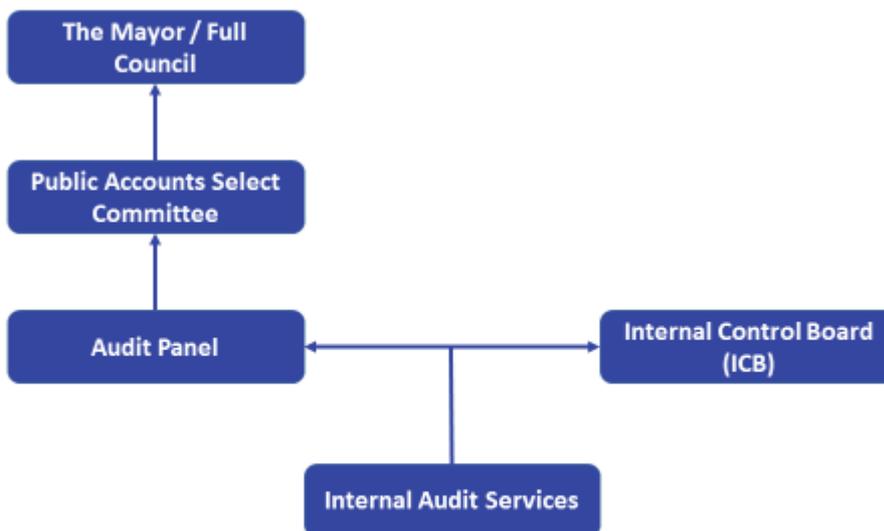
3.3. The top tier management for Resources and Regeneration chart shows where the HIA (Head of Corporate Resources) sits within the senior management structure of the Council. The Council’s senior management structure charts can be accessed via the link below. <http://www.lewisham.gov.uk/mayorandcouncil/aboutthecouncil/how-council-is-run/council-structure/Pages/management-structure-charts.aspx>

**4. Accountability**

4.1. In addition to reporting to the Section 151 Officer, the HIA reports directly to the Internal Control Board (ICB) and the Audit Panel on a quarterly basis

**Internal Audit Reporting Lines**

4.2. Please see a simple structure showing the reporting lines for internal audit in relation to management and members.



- 4.3. A link to Council's Constitution is provided below, which details the whole governance of the Council.  
<http://www.lewisham.gov.uk/mayorandcouncil/aboutthecouncil/how-council-is-run/Pages/constitution.aspx>

### **Internal Control Board (ICB).**

- 4.4. The HIA reports to the ICB quarterly and reports on:
- Progress of the internal audit plan, including follow-up reports
  - Limited, No Assurance and Consultancy reports.
  - High and Medium Recommendations not agreed by management
  - Managements engagement with internal audit
  - Progress by management of the implementation of recommendations made

The HIA reports annually on the:

- Proposed annual audit plan
- Annual Assurance report and
- Audit Charter

- 4.5. Membership of this board consists of an Independent Non-Executive Chair (external person), the Executive Directors, the Chief Executive Officer, the Head of Law, and the Group Manager of Insurance and Risk. The HIA reports quarterly to ICB. Please see Appendix 1 for the ICB terms of reference.

### **Audit Panel**

- 4.6. The HIA also reports to the Audit Panel on a quarterly basis. The Audit Panel report has the same content as the ICB report. The Audit Panel consists of six Non-Executive Councillors, one of which serves as the Chair. In addition, there are up to four Independent Members.
- 4.7. In addition, the remit of the Audit Panel (in terms of internal audit), is to receive, review and, where appropriate, advise and make recommendations on the following:
- Review and approve the Internal Audit Strategy / Charter, Plans and Resources;
  - Review the progress reports on the Internal Audit Function;
  - Review the HIA Annual Assurance report;
  - Review the progress of implementation of recommendations; and
  - Monitor the effectiveness of Risk Management and associated Anti-Fraud and Corruption arrangements.

The Chair of the Audit Panel reports to the Public Accounts Select Committee (PASC) at least once a year.

### **Public Accounts Select Committee (PASC)**

- 4.8. PASC consists of at least seven and no more than 11 non-Executive Councillors. The remit in terms of Internal Audit is to:
- Receive reports from the Audit Panel; and
  - Scrutinise the effectiveness of the Audit Panel.

For the full terms of references for the PASC and ICB, please refer to the link below to the Council's Constitution.

<http://www.lewisham.gov.uk/mayorandcouncil/aboutthecouncil/how-council-is-run/Documents/Constitution%20June%202015%20MASTER%2008%2009%2015.pdf>

### External Audit

- 4.9. External audit are independent of internal audit and the council. Their main role is to certify the Council's financial statements. Although they review the controls in relation to financial statements, they do not provide an opinion on the effectiveness of them.
- 4.10. Internal audit issue all final reports to external audit and are available to them to view if required.

## 5. Internal Audit Framework

### Independence and Objectivity

- 5.1. A definition of independence (in relation to Auditors') is, "The freedom from conditions that threaten the ability of the internal audit activity to carry out internal audit responsibilities in an unbiased manner".
- 5.2. PSIAS definition of objectivity: "An unbiased mental attitude that allows internal auditors to perform engagements in such a manner that they believe in their work product and that no quality compromises are made. Objectivity requires that internal auditors to not subordinate their judgment on audit matters to others".
- 5.3. Internal auditors are mandated by the PSIAS to be independent and objective concerning the business activities they audit. The HIA and Internal Auditors, who may have conflicts of interests either real or perceived, must declare them to the Internal Audit Manager. This is in addition to any declarations that they council may require. The Internal Audit Manager will monitor these conflicts to ensure that they do no impact on the internal audit service.
- 5.4. The Internal Audit Manager will declare any interests to the HIA for him to monitor.
- 5.5. As the HIA has other operational activities not relating to internal audit, the HIA has delegated the responsibility for agreeing the scope of the audit to the operational manager with the Internal Audit Manager overseeing the work to ensure that it fulfils internal audit requirements. In these audits, the Internal Audit Manager will operate independently from the HIA, and report to the CFO.

### Resourcing Internal Audit

#### In-house Internal Audit Team

- 5.6. The in-house team will be responsible for
  - Conducting internal audits and follow-up reviews;
  - Monitoring any internal audit contracts and liaising with partners;
  - Monitoring and reporting on the progress of management actions (recommendations) to ICB and Audit Panel;
  - Assisting the HIA in the annual audit planning process;
  - Providing management information as requested;
  - Assisting the HIA in preparing the annual assurance report; and
  - General management of the internal audit function.

#### Internal Auditors (Contractors / Outside partners)

- 5.7. The following will support the in-house team to complete the audit plan.
  - Mazars – (under the London Borough of Croydon Framework)
  - Royal Borough of Greenwich conducting some of the school audits, and
  - Pertinax Consulting Ltd (IT auditor).

#### Head of Internal Audit (HIA)

- 5.8. In addition to the internal audit and A-FACT, the HIA has operational responsibilities within the Council. They are:
  - Insurance;
  - Risk Management;

## Internal Audit Charter – 2016/17

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- Corporate Health & Safety;
- Procurement; and
- Strategic Finance, including Treasury and the Pension Fund investments and accounts.

5.9. Insurance, Corporate Health and Safety, AFACT and Risk Management have a three-year audit cycle. Procurement and Strategic Finance will continue on an annual audit basis.

### Productive Days

5.10. The audit plan for 2016/17 consists of 973 productive days and 95 full audit reviews. It is broken down as follows

- Core Financial Audits – 244 days / 17 audits
- IT Audits – 69 days / 9 audits
- Contract Type audits – 89 days / 7 audits
- Grant certification – 6 days / 1 report
- General (corporate) Audits 375 days / 34 audits, and
- School audits – 136 days / 27 audits.

5.11. The remaining 54 days represent time following up on previous audits. In addition, there is a contingency of 30 days where we can purchase internal audit services if required.

5.12. The HIA will ensure that there are enough resources and qualified staff to provide the annual opinion on the control environment of the Council. Where the HIA believes that there are insufficient resources, they will bring this to the attention of the Section 151 officer and the Audit Panel, and a qualification to the annual assurance report may be required.

### Anti-Fraud and Corruption Team (A-FACT)

5.13. The team is made up of five full time permanent staff and a seconded police officer. The team's main areas of work are Housing investigations, Special Investigations and fraud awareness training.

5.14. In addition, AFACT are the main point of contact for the National Fraud Initiative (NFI) that is run every two years by the Cabinet Office (previously overseen by the Audit Commission).

### Types of Audit Reports

#### Quarterly and Other Annual Reports

5.15. Internal audit reports to ICB and the Audit Panel on a quarterly basis.

5.16. Annually, internal audit reports to the Schools' Forum on the schools' audit plan and control issues found during the year.

#### Annual Assurance Report

5.17. The HIA issues an annual assurance report to the Audit Panel. This informs the Annual Governance Statement (AGS) which incorporates the Statement of Internal Control. The HIA annual assurance report includes:

- An opinion on the overall adequacy and effectiveness of the Council's control environment;
- Any qualifications to the opinion;
- Summary of audit work completed that helped form the opinion;
- Summary of reliance placed on the work by other assurance bodies;
- Confirmation on compliance with the PSIAS (including role of HIA if applicable); and
- Internal Audit's quality assurance and improvement plan.

#### Individual Audit Reports

5.18. For each individual review, (whether assurance or consultancy), management receive a report with the following information.

- Audit opinion of the controls in place (for assurance reviews only);
- Executive Summary;
- Agreed ToR, including any changes to the original scope;
- Auditor findings;
- Recommendations made (ranked high, medium or low) and
- Management comments made, including the expected date of implementation of recommendations and officer responsible for implementing them.

### Types of Work Conducted

#### **Assurance Review**

- 5.19. An Assurance review is an objective assessment that provides an opinion on the effectiveness of the controls in place. In addition, internal auditors will recommend actions to management on how to improve controls in their area. Internal audit follows-up on any audits with High or Medium recommendations made, normally after nine months from the final report. For Assurance reviews, internal audit report by exception, which means we only detail those areas where controls need to be improved. This type of review should form the majority of the work in the internal audit plan.

#### **Consultancy Review**

- 5.20. A consultancy review is an advisory review that intends to add value and improve the Council's governance, risk management and controls processes. Management agree the scope of the review. Internal audit does not provide an opinion on the effectiveness of the controls in place but does provide recommendations to management to improve the processes. Internal audit follows-up on any audits with High or Medium recommendations made, normally after nine months from the final report.
- 5.21. Consultancy reviews make up a small part of the audit plan. Where management request a large consultancy review the Audit Panel would need to approve the request before the work is committed to.

#### **Advice**

- 5.22. It is not always appropriate to conduct an assurance or consultancy review when management just require help and advice. Where internal audit provides advice to management or attends a project meeting to give advice, management will receive an informal memo detailing any advice or recommendations made. An opinion is not provided in these memos and any recommendations made to management are not monitored or followed-up by internal audit.
- 5.23. Where an auditor has provided significant advice to management, they will be prevented from auditing that area for the next 12 months (or longer if applicable), so that internal audit independence and objectivity is retained.

#### **Grant Claims**

- 5.24. Central Government Bodies sometime require internal audit to certify a grant claim. In these instances, internal audit will confirm if management have met the qualifying criteria of the grant. A memo type report is issued to management certifying the grant. Any recommendations to management are not normally monitored or followed-up by internal audit.

### Authorisation and Management Responsibilities

#### **Authorisation**

- 5.25. Both the HIA and the Internal Audit Manager have unrestricted access to the:
- Chief Executive Officer;
  - Executive Director of Resources and Regeneration (Section 151 officer/ CFO); and
  - The Chair of the Audit Panel.

## Internal Audit Charter – 2016/17

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- 5.26. The CFO has given authorisation to all Internal Auditors (both in-house and contractor) and A-FACT staff to:
- Enter Council premises at all reasonable times;
  - Have access to and remove as necessary Council records (paper or electronic);
  - Require explanations from Council officers as necessary; and
  - Require any person holding Council property to produce it for examination.

### Responsibility of Management

- 5.27. Management are responsible for the control environment. They also have a responsibility to assist internal audit in the audit process to ensure it runs as smoothly as possible. They should ensure that they:
- Respond to any requests for information promptly;
  - Do not cancel meetings with auditors unnecessarily;
  - Query any findings or recommendations prior to the finalisation of the audit.
  - Update the progress of implementation of their recommendations when required.

Management may be required to attend the Audit Panel to explain to members if they do not comply with any of these requirements.

## 6. Professional Codes of Conduct and Whistleblowing.

- 6.1. Internal Auditors (both in-house and contractors) must adhere to their professional bodies codes of conduct. In addition, they should adopt the CIIA Code of Ethics, and Seven Principles of Public Life.

### IIA Code of Ethics

- 6.2. The CIIA Code of Ethics is a statement of principles and expectations governing behaviour of individuals and organisations in the conduct of internal auditing.
- Integrity - The integrity of internal auditors establishes trust and thus provides the basis for reliance on their judgement.
- Objectivity - Internal auditors exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Internal auditors make a balanced assessment of all the relevant circumstances and are not unduly influenced by their own interests or by others in forming judgements.
- Confidentiality - Internal auditors respect the value and ownership of information they receive and do not disclose information without appropriate authority unless there is a legal or professional obligation to do so.
- Competency - Internal auditors apply the knowledge, skills and experience needed in the performance of internal auditing services.

### Seven Principles of Public life

- 6.3. The 'seven principles of public life' apply to anyone who holds a public office or works in the public sector. Internal auditors have adopted these principles in addition to adhering to internal code of conduct. They are: Selflessness, Integrity, Objectivity, Accountability, Openness, Honesty and Leadership.

### Role of Head of Internal Audit

- 6.4. CIPFA issued the statement on the role of the Head of Internal Audit in December 2010. Although not a mandatory like the PSIAS, the statement provides the framework to ensure that the HIA role is up to the required standard to run the statutory internal audit function. The framework consists of five principles. The Role of the HIA is reviewed annually and is reported in the Annual Assurance Report. The main principals are:
- Principle 1 – Championing best practice in governance,
  - Principle 2 – Objectivity,
  - Principle 3 – Governance,
  - Principle 4 – Leadership, and
  - Principle 5 – Qualification and Experience.

## Internal Audit Charter – 2016/17

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### Whistleblowing Policy

- 6.5. The Whistleblowing policy (see link below) is overseen by Legal, but any fraud or concerns about fraud can also be reported to A-FACT.

#### Whistleblowing Policy

<http://www.lewisham.gov.uk/mayorandcouncil/Complaints-and-feedback/Documents/WHISTLEBLOWING%20POLICY%20OCTOBER%202015.pdf>

#### How to report fraud

Telephone 24hr: 0800 0850 119

Email: [reportfraud@lewisham.gov.uk](mailto:reportfraud@lewisham.gov.uk)

Website detailing the types of fraud the A-FACT can investigate:

<http://www.lewisham.gov.uk/mayorandcouncil/aboutthecouncil/Pages/Report-fraud.aspx>

## 7. Approval and Contacts

- 7.1. Main Contacts for Internal Audit and A-FACT

Head of Internal Audit – [david.austin@lewisham.gov.uk](mailto:david.austin@lewisham.gov.uk)

Internal Contract Audit Manager – [julie.hetherington@lewisham.gov.uk](mailto:julie.hetherington@lewisham.gov.uk)

A-FACT Manager – [carol.owen@lewisham.gov.uk](mailto:carol.owen@lewisham.gov.uk)

- 7.2. Charter Approved by Audit Panel on : June 16 (TBC)

- 7.3. Next Review : March 2017

**Corporate Internal Control Board**

**Membership**

- Independent non-executive Chair
- Chief Executive
- Executive Director for Resources & Regeneration
- Executive Director for Children & Young Persons
- Executive Director for Community Services
- Executive Director to Customer Services
- Head of Law
- Group Manager Insurance & Risk
- Head of Corporate Resources (for monitoring and control)

**Terms of Reference**

1. To identify and manage key strategic risks that could prevent the Council from meeting its objectives
2. To link risks to the corporate priorities and assess the likely impact and consequences of those risks
3. To allocate responsibilities for controlling identified risks
4. To complete the Corporate Risk Register, reviewing and monitoring this on a quarterly basis
5. To receive and review quarterly reports from the Risk Management Working Party (RMWP)
6. To receive regular reports on Internal Control within the Authority
7. To ensure a corporate approach to the management of risk, health and safety and emergency planning
8. To approve the Risk Management Policy and Risk Management Strategy
9. To support the risk management reporting and review framework, detailed in the Risk Management Strategy
10. To oversee the annual review of the System of Internal Control and Annual Governance Statement