

**BOARD MEETING IN PUBLIC**

**22<sup>ND</sup> OCTOBER 2014**

<b>Title of Report:</b>	Internal Audit Charter
<b>Author:</b>	Mazars Public Sector Internal Audit Ltd
<b>Presented by:</b>	Lesley Buckland, Audit Committee Chair
<b>Committees previous consulted:</b>	Audit Committee – 12 <sup>th</sup> September 2014
<b>Executive Summary:</b>	<p>Members will be aware that with effect from 1<sup>st</sup> April 2014, the internal audit function for all seven CCGs in Essex is provided by Mazars Public Sector Internal Audit Ltd.</p> <p>The attached Internal Audit Charter (dated May 2014) sets out the terms of reference and serves as a basis for the governance of NHS Thurrock CCG's Internal Audit function. It sets out the purpose, authority and responsibility of the function in accordance with the UK Public Sector Internal Audit Standards.</p> <p>As a matter of good governance, the Internal Audit Charter should be formally received by the Board, following its receipt and endorsement by the Audit Committee.</p>
<b>Recommendation to the Board:</b>	Board members are invited to note the Internal Audit Charter 2014/15.
<b>Financial Implications:</b>	None
<b>Fit with CCG strategy/objectives:</b>	All NHS organisations are required to have an internal audit function which complies with the UK Public Sector Internal Audit Standards. The Charter provides a governance framework for the delivery of this service to the required standard.
<b>Risks identified:</b>	None
<b>Resource Implications:</b>	None

<b>Evaluation Criteria:</b>	The performance of the internal audit service is evaluated on an annual basis by the Audit Committee
<b>Evaluation Date:</b>	End of 2014/15 year