

11.1.2 The Statutory Chief Finance Officer will work with the external auditors and advise the Council, Audit and Governance Committee, Executive and Directors on their responsibilities in relation to external audit.

11.1.3 The "Nominated Audit Manager" must ensure that there is effective liaison between internal and external audit.

11.2 Internal Audit

11.2.1 **Responsibility:** The Statutory Chief Finance Officer is responsible for maintaining an adequate and effective internal audit of its accounting records and of its system of internal control in compliance with the latest Accounts and Audit Regulations.

11.2.2 The responsibilities of the Internal Audit Service also extend to organisational partners including collaborations, outsourced and shared services

11.2.~~32~~ An annual report should be prepared for the Audit and Governance Committee on the activity and findings of the internal audit service.

11.2.~~43~~ The internal audit service should comply with the latest Public Sector Internal Audit Standards. This includes maintaining an Internal Audit Charter ([Financial Regulation Support Document 14](#)) which documents the purpose, authority and responsibility of the internal audit activity.

11.2.4 **Standard Powers of Auditors:** The Statutory Chief Finance Officer and members of the in-house Internal Audit and Corporate Fraud teams, whilst carrying out their duties, have the authority to:

- a) *Premises:* Enter, at any reasonable time, any premises or land owned, leased or controlled by the Council.
- b) *Documents:* Examine all documents, correspondence or information held by employees, members of the council or other third parties, pertinent to their audit work.
- c) *Explanations:* Obtain such information and explanations from any employee or member as necessary concerning any matter under examination.
- d) *Property:* Require any Council employee, agent or member to produce cash, stores, ICT equipment, or other Council property under their control upon request.

These powers may also be conveyed on the auditors working under contract on agreement with the "Nominated Audit Manager" or Statutory Chief Finance Officer.