

# Report

**Report subject:** Terms of Reference for Internal Audit

**Report to:** Audit Committee

**Date:** 20th October 2005

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## 1 Background

- 1.1 Terms of Reference for Internal Audit were last approved in 2001. New guidance from CIPFA in the form of Code of Practice has since been received and the proposed terms of reference have been revised to reflect the new guidance. [These are at Appendix A.](#)

## 2 Recommendations

- 2.1 It is recommended that the Terms of Reference for Internal Audit be approved.