

1 OVERVIEW OF THE ROLES OF AUDIT COMMITTEES, EXTERNAL AUDIT AND INTERNAL AUDIT WITHIN LOCAL AUTHORITIES (AN438-2003)

The undernoted documents are submitted to Members of the Audit and Risk Management Sub-Committee for information:-

- (a) The Role of Audit Committees in Local Government (copy enclosed);
- (b) Code of Audit Practice and Statement of Responsibilities of Auditors and of Audited Bodies (copy enclosed); and
- (c) Internal Audit Charter (copy enclosed).