



West  
Northamptonshire  
Council

# Internal Audit Charter

Appendix B

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## Consultees

Internal	External
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## Distribution List

Internal	External
Internal Audit Team	
Audit & Governance Committee	
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## 1.0 Introduction

1.1 This Internal Audit Charter is a formal document that defines Internal Audit's mission, authority and responsibility. The Charter establishes Internal Audit's position within the Council, including the nature of the Head of Audit & Risk Management's<sup>1</sup> functional reporting relationship with the Audit & Governance Committee<sup>2</sup>; authorises access to records, personnel and physical properties relevant to the performance of engagements; and defines the scope of Internal Audit's activities. It provides a framework for the conduct of the service and is approved by the Executive Leadership Team<sup>3</sup> and the Audit & Governance Committee.

## 2.0 Mandate for Internal Audit

2.1 The requirement for an Internal Audit function derives from local government legislation, including section 151 of the Local Government Act 1972 which requires that all local authorities must '*make arrangements for the proper administration of their financial affairs*'.

2.2 More specific requirements are set out in the Accounts and Audit Regulations 2015 which require the Council to '*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*'. This is reinforced in the Council's Financial Procedure Rules.

2.3 For the Council as a local authority the relevant standards are the Public Sector Internal Audit Standards (PSIAS) and the CIPFA Local Government Application Note (LGAN).

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<sup>1</sup> The Head of Audit & Risk Management fulfils the role of the 'Chief Audit Executive' set out in PSIAS.

<sup>2</sup> The Audit & Governance Committee fulfils the role of the 'Board' set out in PSIAS.

<sup>3</sup> The Executive Leadership Team fulfils the role of 'Senior Management' set out in PSIAS.

## 3.0 Definition and Mission of Internal Audit

3.1 The definition adopted by the Council is that provided in the Public Sector Internal Audit Standards (PSIAS):

*'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.'*

3.2 Internal Audit is therefore an assurance function which primarily provides an independent and objective opinion to the Council on its governance arrangements and internal controls.

3.3 Internal Audit does this by conducting an independent appraisal of all the Council's activities, financial and otherwise. It provides a service to the whole of the Council and to all levels of management.

3.4 The Council has also adopted the Mission for Internal Audit set out in the PSIAS, which is *'to enhance and protect organisational value by providing risk-based and objective assurance, advice and insight.'* The policies and processes established by Internal Audit will work towards the delivery of this Mission. These include complying with the Core Principals for the Professional Practice of Internal Audit which are also set out in the PSIAS.

## 4.0 Objectives of Internal Audit

4.1 The objective of Internal Audit is to give assurance to the Council on the adequacy of its governance and internal control arrangements. The key elements of this are:

- to provide advice and support to ensure an effective control environment is maintained including completeness, reliability and integrity of financial, performance, risk and other management information and the methods for safeguarding assets;
- to contribute to the achievement of corporate objectives by recommending improvements in control and performance of the systems established;
- to ensure compliance with corporate and departmental policies and procedures and legislative requirements; and
- to provide advice and guidance to ensure management have developed effective arrangements to promote appropriate ethics and values within the Council and arrangements to prevent and detect fraud and corruption, this will include input into the key policies such as the codes of conduct, financial procedure rules and counter fraud and corruption frameworks.

## 5.0 Scope and Authority of Internal Audit

5.1 All of the Council's activities, regardless of funding source, may be subject to review by Internal Audit. Internal Audit work will cover all of the operational and management controls within the Council. This does not imply that all systems will be subjected to review in any given year, but that all systems will be included in the audit planning process and hence be considered for review following an assessment of risk.

5.2 The scope of audit work extends to services provided through partnership arrangements (including shared services with other local authorities). The Head of Audit & Risk Management will decide, in consultation with all parties, whether the Council's Internal Audit service will conduct the work to derive the required assurance themselves, or rely on assurance provided by other auditors. Where relevant, appropriate access rights will be negotiated and included in contracts and partnership agreements to ensure that Internal Audit can obtain access to the personnel and records within partner organisations to obtain the necessary assurances.

5.3 Internal Audit will consider the adequacy of the controls established by management to secure propriety, economy, efficiency and effectiveness in all areas.

5.4 It is not the remit of Internal Audit to question the appropriateness of policy decisions. However, Internal Audit is required to examine the management arrangements of the Council by which such decisions are made, monitored and reviewed, how policies are applied by the Council and also compliance with agreed policies.

5.5 Internal Audit may also conduct any special reviews and provide independent and objective services, such as consultancy and counter fraud related work as requested by management. There will always be due consideration in planning this work to ensure that Internal Audit maintains its objectivity and independence. The impact of taking on such work in addition to the agreed audit plan will be taken into account and where necessary will be reported to the Executive Director, Finance (s151 Officer) and the Audit & Governance Committee for approval.

5.6 Internal Audit does not have responsibility for the prevention and detection of fraud or corruption. It is the responsibility of management to ensure appropriate procedures are put in place to prevent and detect fraud. Internal Auditors will, however, be alert in all their work to risks and exposures that could allow fraud or corruption to occur and to any indications that fraud or corruption may have been occurring.

5.7 In line with the Council's Counter Fraud and Corruption Policy, the Head of Audit & Risk Management should be notified of all suspected or detected fraud, corruption or impropriety within the Council. Where relevant the Counter Fraud team (also line managed by the Head of Audit & Risk Management) will advise and assist managers in the investigation of any suspected fraud or corruption.

## **6.0 Responsibility of Internal Audit**

6.1 The Council has a responsibility for conducting, at least annually, a review of the effectiveness of the governance arrangements and producing an Annual Governance Statement (AGS). The review of the effectiveness of the governance arrangements is informed by, amongst other relevant sources of assurance:

- the work of Internal Audit;
- information from managers within the Council who have responsibility for the development and maintenance of governance arrangements; and
- findings reported by external auditors and other review agencies and inspectorates.

6.2 To assist with this review the Head of Audit & Risk Management is responsible for producing an Annual Internal Audit report summarising the areas that have been subject to Internal Audit review in the year. This annual report will include an opinion, based on the areas examined, on whether the Council's governance arrangements, including those for economy, efficiency and effectiveness, are adequate and have been properly applied in the year.

6.3 In order to provide the required opinion Internal Audit will undertake a programme of work on the advice of the Head of Audit & Risk Management. The programme of work will aim to achieve the following objectives:

- to appraise the soundness, adequacy, and application of the whole internal control system;
- to ascertain the extent to which the systems of internal control ensure compliance with current policies and procedures;
- to ascertain the extent to which assets and interests entrusted to or funded by the Council are properly controlled and safeguarded from losses arising from fraud, irregularity or corruption;
- to ascertain that accounting and other information is reliable as a basis for the production of accounts, and financial, statistical and other returns;
- to ascertain the integrity and reliability of financial and other information provided to management, including that used in the decision making processes;
- to ascertain that systems of control are laid down and operate to promote the economic and efficient use of resources;
- to investigate, where appropriate, frauds or significant breaches of the internal control system.

6.4 Management, and not Internal Audit, have ultimate responsibility for ensuring that internal controls throughout the Council are adequate and effective. This responsibility includes the duty to continuously review internal controls and ensure that they remain suitable in design and effective in operation. The existence of Internal Audit does not diminish the responsibility of management to establish and maintain systems of internal control to ensure that activities are conducted in a secure, efficient and effective manner.

6.5 Responsibility for the response to advice and recommendations of Internal Audit lies with management, who either accept and implement the advice or formally reject it accepting the risks involved in doing so. Internal Audit advice and recommendations are given without prejudice to the right of Internal Audit to review and offer an opinion on the relevant policies, procedures and operations at a later stage.

## **7.0 Statutory Requirement and Standards of Approach**

7.1 Internal Audit work will be performed with due professional care and in accordance with the Accounts and Audit Regulations 2015 (as amended), the Public Sector Internal Audit Standards (PSIAS), CIPFA's Local Government Application Note (LGAN) and any subsequent guidance which updates or replaces these.

7.2 Internal Audit will adopt a risk-based approach to auditing in order to meet its primary objective of reviewing the governance arrangements of the Council. In undertaking its work Internal Audit will:

- identify all elements of control systems on which it is proposed to place reliance;

- evaluate those systems, identify inappropriate or inadequate controls and recommend improvement in procedures or practices where deficiencies or scope for improvement are found;
- provide advice on the management of risk, predominantly but not exclusively surrounding the design, implementation and operation of systems of internal control;
- produce clear, concise reports that provide management with an opinion on the soundness, adequacy and application of internal controls;
- ascertain that those systems of internal control are designed and operate to achieve the economic, efficient, and effective use of resources;
- draw attention to any apparently uneconomical or unsatisfactory results flowing from decisions, practices or policies;
- contribute to the general management and conduct of business through the provision of expertise on appropriate working-groups and participation in ad-hoc exercises, subject to adequate resources being available in the audit plan; and
- liaise with external auditors.

7.3 All Internal Auditors working in local authorities are required to comply with the Nolan Principles of Selflessness, Integrity, Objectivity, Accountability, Openness, Honesty, Leadership and the Code of Ethics contained in the PSIAS, in addition to any requirements placed on them by the Council or any other professional body that they are members of. The PSIAS Code of Ethics also covers 4 principles; Integrity, Objectivity, Confidentiality and Competency which Internal Auditors must also comply with. Compliance with the Code of Ethics will be monitored as set out in the Quality Assurance and Improvement Plan (QAIP).

7.4 Internal Audit will also work in accordance with the Core Principles for the Professional Practice of Internal Audit as set out in the PSIAS, which are as follow:

- 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.

## **8.0 Independence of Internal Audit**

8.1 Internal Audit will remain independent of the systems and procedures which are subject to its review. Internal Audit will also remain free from interference by any element of the Council, and the scope of its work will not be restricted in any way.

8.2 To enable the auditors to perform their duties in a manner which facilitates impartial and effective professional judgements and recommendations Internal Audit staff will not be responsible for activities outside of Internal Audit's main responsibilities. All audit staff will act with due professional care ensuring that they are fair and objective, free from any conflicts of interest and abide by professional standards and guidelines.

8.3 In seeking to provide an independent and objective opinion it is accepted that, being located within the organisation, Internal Audit cannot be wholly independent of all management. Internal Audit's independence will therefore be achieved through its organisational status and from the fact that the Head of Audit & Risk Management has alternative reporting lines which can be used if necessary to report information and concerns.

8.4 The Head of Audit & Risk Management reports to the Executive Director, Finance (s151 officer) but has the right to report directly to the Chief Executive; Monitoring Officer; Chair of the Audit & Governance Committee or external auditor should it be deemed necessary.

8.5 The Head of Audit & Risk Management has operational line management responsibility for the Risk Management and Internal Control team, and for the Counter Fraud team. If these areas are to be audited the Head of Audit & Risk Management will act as the 'client' and the Audit Manager will lead the audit reporting directly to the Executive Director, Finance. Wherever possible an external contractor will be asked to carry out any such audits to bring further independence.

8.6 The Head of Audit & Risk Management will make the Audit & Governance Committee aware if the independence of Internal Audit is impaired or appears to be impaired. The nature of such a disclosure will depend upon the nature of the impairment.

8.7 Internal Audit may at times be consulted during system, policy or procedure development. This is a good practice as it enables comments to be made on potential control weaknesses and tries to ensure that systems, policies or procedures are adequate prior to being introduced. However, this does not preclude Internal Audit from reviewing and making comments for improvements during routine audits or other reviews where they were consulted during the system, policy or procedure development stage.

8.8 Internal Audit determines its work priorities in consultation with the Executive Leadership Team, the s151 Officer and the Audit & Governance Committee.

8.9 The Head of Audit & Risk Management will report to the Audit & Governance Committee in relation to the delivery of the Internal Audit Plan, the Annual Internal Audit Annual Report and periodic updates regarding Internal Audit work.

8.10 The Head of Audit & Risk Management is responsible for the content of all written reports produced by Internal Audit, and has the right to report in his or her own name and to offer an audit opinion without 'fear or favour' to all officers and members, and in particular to those charged with governance at the Council.



## **9.0 Authority and Rights of Access**

9.1 In order to perform their duties Internal Audit has the authority, as set out in the Council's Financial Procedure Rules, to:

- enter council premises or land at any time, subject to any statutory or contractual restrictions that may apply, e.g. health and safety;
- access all records, documents, correspondence, information and data relating to all areas of the Council regardless of how the information is held and to remove any such records as is necessary for the purposes of their work (including that of the Council's agents and contractors);
- require and receive such explanations as are necessary concerning any matter under examination;
- require any employee or agent of the Council to produce cash, stores or any other Council property under their control;
- have direct access and the right of report to the Chief Executive, Chief Officers, Heads of Service, the Monitoring Officer, the Council's external auditors, the Cabinet, the Leader, the Cabinet member with responsibility for Audit and the Chair of the Audit Committee.

Those powers Are supported by the Accounts and Audit Regulations 2015.

9.2 Where necessary such rights of access may be called upon and should be granted to Internal Audit on demand, and not subject to prior notice or approval.

9.3 All employees are required to assist Internal Audit in fulfilling its roles and responsibilities.

9.4 Internal Audit will comply with any requests from external auditors for access to any information, files or working papers obtained or prepared during the audit work that they need in order to discharge their responsibilities.

## **10.0 Objectivity and Confidentiality**

10.1 Internal Auditors must demonstrate the highest level of professional objectivity in gathering, evaluating and communicating information about the function or process being examined. They must make a balanced assessment of all relevant circumstances and not be unduly influenced by their own interests or by others in forming judgements.

10.2 All records, documentation and information accessed in the course of undertaking Internal Audit activities shall be used solely for that purpose. The Head of Audit & Risk Management and individual internal auditors (including contractors and external providers performing work on behalf of Internal Audit) are responsible and accountable for maintaining the confidentiality of the information they receive during the course of their work.

10.3 All Internal Audit reports are confidential and written for management, however they may be requested by the public under freedom of information legislation. The Head of Audit & Risk Management must be consulted before making any Internal Audit report available under the Freedom of Information Act and, where necessary and, in compliance with the relevant exemptions from public disclosure, elements of a report may be redacted.

10.4 The Head of Audit & Risk Management should also be consulted before any Internal Audit report, or extracts from it, are included in a public committee report or released to any other party and, subject to applicable exemptions, redactions may be applied where required.

## **11.0 Internal Audit Resources**

11.1 The Council has a statutory duty to provide sufficient resources to allow an adequate and effective Internal Audit service to be provided. Where it is felt that the resources are inadequate to meet the objectives of Internal Audit, the Head of Audit & Risk Management will formally report this to the s151 Officer, Chief Executive and the Audit & Governance Committee].

11.2 The Head of Audit & Risk Management will hold a relevant professional qualification (CCAB, CMIIA or equivalent) and will be suitably experienced.

11.3 The Head of Audit & Risk Management is responsible for ensuring that internal auditors receive appropriate training and experience to fulfil their duties and that levels of competence are maintained via the use of continual professional development.

11.4 Where necessary access to appropriate specialists from other departments or external sources should be made available to Internal Audit to assist in any audit or investigation requiring detailed specialist knowledge.

## **12.0 Internal Audit Management**

12.1 The Head of Audit & Risk Management is responsible for the day-to-day management of Internal Audit (supported by the Audit Manager) and fulfils the requirements of the 'Chief Audit Executive' role required by the PSIAS. The Head of Audit & Risk Management will:

- prepare an audit plan to review all relevant areas, and to update the plan regularly to account for changes in Council priorities and risks. The plans will be presented to the Audit & Governance Committee annually;
- manage a portfolio of work for each auditor to achieve the annual audit plan;
- ensure the issue of a terms of reference document for each audit assignment undertaken setting out the scope and objectives of the work, timescales and reporting arrangements;
- ensure that relevant testing is carried out on which sound judgements can be based;
- ensure that work is undertaken, completed and issued in a timely manner;
- ensure that a written report is produced for each assignment giving an assurance opinion on the control environment and identifying actions to address any weaknesses;
- ensure that follow-up work is undertaken, where appropriate, to monitor the implementation of agreed management actions;
- ensure that all audit work is completed to high standards in accordance with relevant professional standards;
- establish and maintain effective relationships with managers of all levels and obtain feedback from them on the work of the section including the use of user satisfaction surveys;

- monitor the work of the Audit & Governance Committee and consider, where appropriate, whether changes need to be made to the Internal Audit Plan as a result of the issues arising from the work of the Committee;
- establish and maintain effective relationships with the external auditors;
- monitor the effectiveness of the service delivered to clients and compliance with relevant standards;
- undertake an annual review of the development and training needs of Internal Audit employees and arrange for appropriate training to be provided to address the needs where possible; and
- develop and maintain a quality assurance and improvement programme (QAIP) covering all aspects of Internal Audit Activity.

## 13.0 Internal Audit Plan

13.1 The work of Internal Audit is based on the delivery of an agile, risk-based Audit Plan and is conducted on a predominantly risk-based audit approach. The Head of Audit & Governance will prepare a new Audit Plan each year in line with the requirements of the PSIAS, and the Audit Plan will be periodically reviewed and updated, if required, as each year progresses.

13.2 The Audit Plan is derived from all of the auditable areas that have been identified for potential review and following an assessment of the risks relating to each area. This is referred to as the 'Audit Universe'.

13.3 In developing the Audit Universe account is taken of the risks identified in the Council's strategic risk register and from other sources of assurance such as external inspections and performance management information. Internal Audit also undertakes its own assessment of the risks inherent in the potential areas for audit review based on a number of criteria including financial materiality, potential public interest issues, and cumulative audit knowledge (ie. the findings of previous Internal Audit work, and the length of time since the relevant area was last subject to audit or review).

13.4 Areas within the Audit Universe are then evaluated according to a risk-based methodology and the Audit Plan is developed to allocate the available Internal Audit resources to address the areas of highest assessed risk.

13.5 The Executive Leadership Team are also consulted to determine their views on any risks or areas within their services which they feel should be taken into account in developing the Audit Plan.

13.6 The Audit Plan will also include a 'contingency' element to provide for any urgent or unplanned work or emerging risk areas. The level of contingency allowed for in the Audit Plan will be determined by the Head of Audit & Risk Management, but will be considered by the Audit & Governance Committee when the Audit Plan is presented to them for consideration.

13.7 The Audit Plan will also include provision for the follow-up of recommendations to ensure that they have been implemented satisfactorily within the timescales agreed by managers.

13.8 Internal Audit may provide audit work for other organisations, which currently includes internal audit work for Northamptonshire Childrens Trust. Any further such work external to the Council, including any consultancy type services, will only be undertaken by Internal Audit with prior approval from the Audit & Governance Committee [the Board].

## **14.0 Quality Assurance and Improvement Programme**

14.1 The Head of Audit & Risk Management will develop and maintain a Quality Assurance and Improvement Programme (QAIP) in accordance with the PSIAS.

14.2 The QAIP will form the basis of the annual internal review of the system of Internal Audit as required by the PSIAS/LGAN.

14.3 The QAIP will show conformance with PSIAS/LGAN requirements and will offer explanations where conformance with PSIAS/LGAN is not achieved. An improvement plan will be developed as a result of the QAIP to achieve or improve levels of conformance. The outcome of the review and any resulting action plan will be reported to the Audit & Governance Committee and a statement regarding conformance with the PSIAS will be included in the Annual Internal Audit Report.

14.4 An independent external review of Internal Audit will be carried out as part of the QAIP at least once every five years. The Executive Director, Finance (s151 Officer) will act as sponsor to agree the scope and nature of the external review in consultation with the Head of Audit & Risk Management, which will then be approved by the Audit & Governance Committee.

14.5 Where non-conformance with PSIAS/LGAN impacts on the overall scope or operation of Internal Audit activity the nature of the impact will be disclosed to the Audit & Governance Committee. Serious deviations from conformance will need to be considered for inclusion in the Council's Annual Governance Statement (AGS).

## **15.0 Relationship with Elected Members**

15.1 The Head of Audit & Risk Management will maintain an effective working relationship with the Chair and other members of the Audit & Governance Committee, and will have direct access to the Chair of the Committee if required.

15.2 Unless stated elsewhere, the Audit & Governance Committee will fulfil the roles and responsibilities of the 'Board' for the purposes of the PSIAS.

## **16.0 Relationship with Senior Management**

16.1 The members of the Executive Leadership Team will fulfil the role of 'Senior Management' as defined in the PSIAS. The Head of Audit & Risk Management will work to maintain an on-going relationship with all members of the Executive Leadership Team.

16.2 A written report will be produced for each audit assignment and presented to relevant managers. Such reports will:-

- include an overall assurance opinion on the adequacy of the internal control environment for the area under review;
- identify any areas of weaknesses in the control environment and risks which have not been addressed;
- make recommendations for the necessary improvements needed to address the weaknesses identified;

- detail management’s responses and timescales for corrective action to be taken.

16.3 The Internal Audit Plan, quarterly progress reports and the Annual Internal Audit Report will be circulated to the Executive Leadership Team prior to being submitted to the Audit & Governance Committee.

## 17.0 Relationship with Statutory Officers

17.1 The Head of Audit & Risk Management will maintain a close relationship with the statutory officers of the Council (Head of Paid Service, s151 Officer and Monitoring Officer) and others with assurance or governance responsibilities.

17.2 The statutory officers will support the work of Internal Audit and provide the necessary backing to ensure that key weaknesses are addressed and recommendations implemented, and will support Internal Audit’s position in upholding good governance within the Council. The Statutory Officers should also ensure that Internal Audit is provided with all necessary advice, explanations and information needed for them to effectively carry out their role.

17.3 The ‘Role of the Chief Financial Officer in Local Government’ guidance document produced by CIPFA places a direct responsibility on the s151 Officer to ‘*support the Council’s Internal Audit arrangements*’ and to ensure that they are ‘*effectively resourced and maintained*’ to comply with the Accounts and Audit Regulations.

## 18.0 Review of the Internal Audit Charter

18.1 The Head of Audit & Risk Management will regularly review the Audit Charter and any revisions will be presented to the Executive Leadership Team and the Audit & Governance Committee for approval.

## 19.0 Glossary of Terms / Definitions

Term	Definition
AGS	Annual Governance Statement
Board	Audit & Governance Committee
CCAB	Consultative Committee of Accountancy Bodies
Chief Audit Executive	Head of Audit & Risk Management
CIPFA	Chartered Institute of Public Finance & Accountancy
CMIIA	Chartered Member of the Institute of Internal Auditors
Head of Paid Service	Chief Executive
LGAN	CIPFA’s Local Government Application Note (to the PSIAS)
Monitoring Officer	Director of Legal & Democratic
PSIAS	Public Sector Internal Audit Standards
QAIP	Quality Assurance and Improvement Programme
s151 Officer	Executive Director, Finance (Chief Finance Officer)
Senior Management	Executive Leadership Team