

**POLICE AND CRIME COMMISSIONER FOR HAMPSHIRE & HAMPSHIRE
CONSTABULARY**

JOINT AUDIT COMMITTEE – 25 JUNE 2015

JOINT AUDIT COMMITTEE ANNUAL REPORT

**REPORT OF THE CHIEF EXECUTIVE TO THE POLICE & CRIME
COMMISSIONER**

1. PURPOSE

- 1.1 The purpose of this paper is to outline an approach to an annual report of the Committee's work for 2014-15.

2. RECOMMENDATIONS

This report recommends that:

- 2.1 The Chief Executive be asked to prepare a report on the basis proposed, in consultation with the Chairman, for consideration at the Committee's meeting in September 2015.

3. BACKGROUND

- 3.1 CIPFA Guidance on local authority and police audit committees states that it is important that an audit committee is held to account on the extent to which it has fulfilled its purpose. The Guidance suggests that the preparation of an annual report by the committee is a helpful way to address this.

4. PROPOSED APPROACH

- 4.1 The CIPFA Guidance suggests that an audit committee's role in promoting accountability has to be considered under three aspects:
- Supporting the authority's accountability to the public and stakeholders, through holding regular meetings open to the public, except for exempt items of business
 - Supporting the accountability within the authority, through review of external and internal audit reports, monitoring of risk registers and key strategies, holding to account those responsible for implementation of recommendations and action plans. By overseeing the evaluation and improvement of governance, risk management and control, the committee helps those responsible for governance to ensure accountability throughout the authority is working well
 - Holding the audit committee to account

- 4.2 The CIPFA Guidance advises that the key areas where the audit committee should be held to account are:
- Whether the committee has fulfilled its agreed terms of reference
 - Whether the committee has adopted recommended practice
 - Whether the development needs of committee members have been assessed and whether committee members are accessing briefing and training opportunities
 - Whether the committee has assessed its own effectiveness or been the subject of a review and the conclusions and actions from the review
 - What impact the committee has on the improvement of governance, risk and control within the authority
- 4.3 It is proposed that the bullet points listed in 4.1 and 4.2 above form the framework for an annual report, and that the work of the Committee at its meetings over the course of 2014-15 be drawn upon as necessary and relevant to evidence the position on each point. The annual report would then be brought for consideration and agreement by the Committee at its September meeting, alongside the finalisation of the statement of accounts and annual governance statement.

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Chief Executive to the Police & Crime Commissioner.

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