

**POLICE AND CRIME COMMISSIONER FOR HAMPSHIRE & HAMPSHIRE
CONSTABULARY****JOINT AUDIT COMMITTEE – 31st MARCH 2015****JOINT AUDIT COMMITTEE TERMS OF REFERENCE REVIEW****REPORT OF THE CHIEF EXECUTIVE TO THE POLICE & CRIME
COMMISSIONER****1. PURPOSE**

- 1.1 The purpose of this paper is to provide the Joint Audit Committee with proposed revisions to its terms of reference following a further review against best practice guidance published by the Chartered Institute of Public Finance and Accountancy in December 2013.

2. RECOMMENDATIONS

This report recommends that:

- 2.1 The Joint Audit Committee considers and makes recommendations on the revised terms of reference prior to approval by the Police & Crime Commissioner and Chief Constable.

3. BACKGROUND

- 3.1 The terms of reference for the Joint Audit Committee were first approved by the Police & Crime Commissioner and Chief Constable in May 2013 and revised in September 2013 to reflect the change in understanding of the Committee's responsibilities following a review of the relevant statutory documents.
- 3.2 In December 2013, the Chartered Institute of Public Finance and Accountancy (CIPFA) published revised guidance 'Audit Committees: Practical Guidance for Local Authorities and Police (2013 Edition)'. The guidance represents CIPFA's view of best practice for Audit Committees in Local Authorities throughout the UK and for Police Audit Committees in England and Wales and includes a suggested terms of reference for a Police Audit Committee.
- 3.3 In June 2014, the Committee reviewed its terms of reference against this best practice guidance. Revised terms of reference closely following the guidance with additions to reflect the Committee's role in relation to Treasury management and to reflect the specific operating principles that have already been agreed for the Committee.
- 3.4 In agreeing the current terms of reference, it was advised that the Committee would use this as a working document pending a further review. That review has now been undertaken, and a proposed further

revision, with explanatory comments included, is appended for consideration.

**Kevin Gardner,
Chief Executive to the Police & Crime Commissioner.**

For further information please contact Kevin Gardner, Chief Executive, on (01962) 871595 or email opcc@hampshire.pnn.police.uk

APPENDICES:

Appendix A – Independent Joint Audit Committee Statement of Purpose and Terms of Reference. Proposed terms of reference based on best practice guidance.