

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

JOINT AUDIT COMMITTEE – 24 SEPTEMBER 2013

**REVISED TERMS OF REFERENCE AND INTERNAL AUDIT CHARTER
FOR THE JOINT AUDIT COMMITTEE**

**REPORT OF THE CHIEF EXECUTIVE FOR THE POLICE AND CRIME
COMMISSIONER**

1. PURPOSE

- 1.1 This report seeks to provide members of the Joint Audit Committee with the updated Terms of Reference and Internal Audit Charter.

2. RECOMMENDATIONS

This report recommends that:

- 2.1 The Committee notes the amendments to the Terms of Reference and the Internal Audit Charter.

3. BACKGROUND

- 3.1 Following a recent review of the relevant statutory documents surrounding the set up and operation of Joint Audit Committees, the Committee's Term of Reference and Internal Audit Charter have been amended to reflect the Committee's responsibilities. The key changes are as follows:
- Within the Internal Audit Charter, the 'Board' has been redefined to reflect the fact it is now clear that the Police and Crime Commissioner and Chief Constable are 'those charged with governance', and therefore have the responsibility for all approvals.
 - Both the terms of reference for the Joint Audit Committee and the Internal Audit Charter have therefore been updated to remove the Joint Audit Committee approvals previously indicated. The process for the Board's approval of the relevant documents will be formalised and supported by the Joint Audit Committee's role in considering and making recommendations as appropriate prior to that.
- 3.2 The updated Terms of Reference and Internal Audit Charter have been agreed by the Police and Crime Commissioner and the Chief Constable.

Caroline Sargeant
Finance and Business Support Officer

For further information please contact Caroline Sargeant, Finance and Business Support Officer, on (01962) 871595 or e-mail: opcc@hampshire.pnn.police.uk

APPENDICIES:

Appendix A – Joint Audit Committee Terms of Reference

Appendix B – Internal Audit Charter