

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

JOINT AUDIT COMMITTEE – 25 JUNE 2013

INTERNAL AUDIT PROGRESS REPORT 2012/13 AND 2013/14

**REPORT OF THE CHIEF FINANCE OFFICER TO THE POLICE AND
CRIME COMMISSIONER**

1. PURPOSE

- 1.1 The purpose of this paper is to provide the Joint Audit Committee with an overview of internal audit activity against assurance work completed in accordance with the approved audit plan and to provide an overview of the status of 'live' reports.

2. RECOMMENDATIONS

This report recommends that:

- 2.1 The Joint Audit Committee considers and makes recommendations as appropriate on the progress of internal audit work for the period ending 14 June 2013.

3. BACKGROUND

- 3.1 Under the Accounts and Audit (England) Regulations 2011, the Office of the Police and Crime Commissioner and Hampshire Constabulary are responsible for:
- ensuring that financial management is adequate and effective and that a sound system of internal control exists which facilitates the effective exercise of functions and includes arrangements for the management of risk; and
 - undertaking an adequate and effective internal audit of accounting records and the systems of internal control in accordance with the proper practices in relation to internal control.
- 3.2 In accordance with proper internal audit practices and the Internal Audit Charter, the Chief Internal Auditor is required to provide a written status report to the Joint Audit Committee, summarising:
- the status of 'live' internal audit reports;
 - an update on progress against the annual audit plan;
 - a summary of internal audit performance, planning and resourcing issues; and

- a summary of significant issues that impact on the Chief Internal Auditor's annual opinion.

Karen Shaw
Chief Internal Auditor

For further information please contact Karen Shaw, Chief internal Auditor, on (01962) 846194 or e-mail karen.shaw@hants.gov.uk

APPENDICIES:

Appendix A - Internal Audit progress report 2012/13 and 2013/14.

Summary of the activities of internal audit for the period ending 14 June 2013.