

**Police and Crime Commissioner for Hampshire and Hampshire
Constabulary**

Joint Audit Committee

Item 9

31 March 2015

Internal Audit Charter and Internal Audit Plan 2015/16

Report of the Chief Internal Auditor

1 Purpose

- 1.1 The purpose of this paper is to provide the Joint Audit Committee with a copy of the Internal Audit Charter, and the proposed 2015/16 internal audit plans for the Office of the Police and Crime Commissioner (OPCC) and Hampshire Constabulary; as well as the joint H3 / IBC plan. These are attached as appendices.

2 Recommendations

- 2.1 That the Joint Audit Committee considers and makes recommendations as appropriate on the Internal Audit Charter and the 2015/16 internal audit plans for the OPCC and Hampshire Constabulary; and H3 / IBC.

3 Internal Audit Charter

- 3.1 With effect from 1 April 2013 internal audit services across the public sector have been governed by the Public Sector Internal Audit Standards (the Standards).
- 3.2 Within the Standards there is a requirement for an 'Internal Audit Charter', a formal document that defines the purpose, authority and responsibility of the internal audit activity. The proposed charter is attached at Appendix A.
- 3.3 The Internal Audit Charter must be reviewed periodically (as a minimum annually) by the Chief Internal Auditor and presented to senior management and the Standards and Governance Committee.
- 3.4 No significant changes have been made to the Internal Audit Charter since it was last considered in June 2014, however it has been amended to reflect wordings used in the updated Accounts and Audit Regulations 2015.

4 Internal Audit Plan

- 4.1 The internal audit plan for 2015/16 has been prepared in accordance with the Internal Audit Charter and following discussions at joint liaison meetings with the OPCC and Hampshire Constabulary, the Risk and Harm Board and with the Chief Executive. A copy is attached at appendix B for consideration.
- 4.2 A full list of all the changes to the 2015/16 plan compared to the three year plan reported last year is also attached as appendix C for information.
- 4.3 As reported last year, to avoid duplication of effort that may otherwise arise from the joint working arrangements that Hampshire Constabulary has entered into with Hampshire County Council and Hampshire Fire and Rescue Service, all three organisations now contribute audit days to a joint plan that will provide assurance over the shared arrangements to all parties. This plan is attached at Appendix D for information.
- 4.4 The plan also includes a summary of internal audit work planned by the lead Force for each of the current collaborative arrangements. An internal audit protocol for this work was prepared by the Chief Internal Auditors for each Force and approved by the Regional and Bi-Lateral governance boards to avoid duplication of work and ensure that the lead Force provides internal audit assurance to each of the collaborative partners.

5 External Audit Liaison

- 5.1 In the past we have had liaison meetings with the external auditors to discuss national and local audit issues, ensure that duplication is minimised and that reporting to committee is co-ordinated as far as possible and we propose that this arrangement continues in 2015/16 and beyond.

6 Significant Risks

- 6.1 The risk based approach to internal audit work ensures that audit work is directed to key risk areas with individual audit assignments focussing on the key business risks in the area under review.

Karen Shaw

Chief Internal Auditor

For further information please contact Karen Shaw, Chief Internal Auditor, 01962 846194 email: karen.shaw@hants.gov.uk

APPENDICES

Appendix A – Internal Audit Charter

Appendix B – Internal Audit Plan 2015/16

Appendix C – Explanation of changes to the 2015/16 plan

Appendix D – H3 Internal Audit Plan 2015/16

Section 100D (Local Government Act 1972) background papers

The following documents disclose facts or matters on which this report, or an important part of it, is based and has been relied upon to a material extent in the preparation of this report.

NB the list excludes:

1. published works; and,
2. documents that disclose exempt or confidential information as defined in the Act.

Title	Location
None	None