

**Police and Crime Commissioner for Hampshire and Hampshire Constabulary  
Changes to the 2014/15 internal audit plan from those presented in 2013/14**

| <b>Audit title</b>                                    | <b>Removed or Added</b> | <b>Reasoning</b>   |
|---|-------------------------|--|
| Grants  | Removed                 | Far fewer grants now received by the Constabulary. All provision of grants is through the PCC and was covered in the 2013/14 review of the Police and Crime Plan.  |
| Sustainability  | Removed                 | Risk assessed out of the plan. No longer a key risk for the Constabulary.  |
| Vehicle management                                    | Removed                 | Risk assessed out of the plan.   |
| Employment practices                                  | Removed                 | Now come under H3 audit.   |
| Workforce planning and utilisation                    | Removed                 |  |
| Temporary and agency staff                            | Removed                 |  |
| Collaboration   | Removed                 | Hampshire now only lead on one collaboration, but must provide assurance on this to Thames Valley Police. This will be reviewed on a cyclical basis and was reviewed in 2013/14 - so not required in 14/15.. |
| Decision making and accountability                    | Added                   | Postponed from 2013/14 due to changes in governance and processes at both the OPCC and Constabulary.   |
| Performance management                                | Removed                 | Individual audit titles removed but merged into a joint audit of development and delivery of the Police and Crime Plan.  |
| Strategy and planning                                 | Removed                 |  |
| Police and Crime Plan                                 | Removed                 |  |
| Development and delivery of the Police and Crime Plan | Added                   | New audit title to cover the areas of Performance management, Strategy and planning and the Police and Crime Plan.   |
| Service Centre  | Removed                 | Now come under H3 audit.   |
| Accounting controls                                   | Removed                 |  |
| Payroll   | Removed                 |  |
| Budgetary control and financial planning              | Removed                 |  |
| Expense management                                    | Removed                 |  |
| H3 audit  | Added                   | To cover those areas now provided through H3 joint working.  |
| Financial management - client side                    | Added                   | To pick up those aspects of H3 areas which remain at the Constabulary.   |
| Change Programme                                      | Added                   | Days carried forward from 2013/14 to provide assurance over the governance and project management of the Constabulary's change programme.  |