

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

**JOINT AUDIT COMMITTEE – 10 DECEMBER 2013**

**INTERNAL AUDIT PROGRESS REPORT 2013/14**

**REPORT OF THE CHIEF INTERNAL AUDITOR**

**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 That the Joint Audit Committee considers and makes recommendations as appropriate on the progress of internal audit work for the period ending 31 October 2013 and the proposed changes to the internal audit plan for 2013/14.

**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 the Public Sector Internal Audit Standards and the Internal Audit Charter, the Chief Internal Auditor is required to provide a written status report to the Joint Audit Committee, summarising internal audit's performance relative to the agreed plan.

**Karen Shaw  
Chief Internal Auditor**

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

**APPENDICIES:**

***Appendix A - Internal Audit progress report 2013/14.*** Summary of the activities of internal audit for the period ending 31 August 2013.

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