

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

JOINT AUDIT COMMITTEE – 30 JUNE 2014

JOINT AUDIT COMMITTEE TERMS OF REFERENCE REVIEW

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

1. PURPOSE

- 1.1 The purpose of this paper is to provide the Joint Audit Committee with proposed revisions to the Committee's terms of reference following a review against best practice guidance published by the Chartered Institute of Public Finance and Accountancy in December 2013.

2. RECOMMENDATIONS

This report recommends that:

- 2.1 The Joint Audit Committee considers and makes recommendations on the revised terms of reference prior to approval by the Police and Crime Commissioner and Chief Constable.

3. BACKGROUND

- 3.1 The current terms of reference for the Joint Audit Committee were approved by the Police and Crime Commissioner and Chief Constable in May 2013 and revised in September 2013 to reflect the change in understanding of the Committee's responsibilities following a review of the relevant statutory documents.
- 3.2 In December 2013, the Chartered Institute of Public Finance and Accountancy (CIPFA) published revised guidance 'Audit Committees: Practical Guidance for Local Authorities and Police (2013 Edition)'. The guidance represents CIPFA's view of best practice for audit committees in local authorities throughout the UK and for police audit committees in England and Wales and includes a suggested terms of reference for a Police audit committee.
- 3.3 The current terms of reference have therefore been reviewed against this best practice guidance. The revised terms of reference attached at Appendix A contains the wording of CIPFA's suggested terms of reference in full as well as additions to reflect the Committee's role in relation to treasury management and to reflect the specific operating principles that have already been agreed for the Committee.

Kevin Gardner
Chief Executive to the Police and Crime Commissioner

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APPENDICIES:

Appendix A – Independent Joint Audit Committee Statement of Purpose and Terms of Reference. Proposed terms of reference based on best practice guidance.