

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

| Audit title | Removed or Added | Reasoning |
|---|-------------------------|---|
| 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. |