

Police and Crime Commissioner for Hampshire and Hampshire Constabulary

Joint Audit Committee

Item 10

7 February 2017

Internal Audit Charter and Internal Audit Plan 2017/18

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 2017/18 internal audit plan for the Office of the Police and Crime Commissioner (OPCC) and Hampshire Constabulary. 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 2017/18 internal audit plan for the OPCC and Hampshire Constabulary.

3 Internal Audit Charter

- 3.1 An Internal Audit Charter, meeting the requirements of the Public Sector Internal Audit Standards has been in place since May 2013 and has since been reviewed annually by the Joint Audit Committee prior to approval by the Police and Crime Commissioner and the Chief Constable.
- 3.2 The Internal Audit Charter for 2017/18 which was updated following suggestions made by the Joint Audit Committee last year is attached as appendix A for consideration. All changes to the version presented to the Committee last year are highlighted.

4 Internal Audit Plan

- 4.1 The internal audit plan for 2017/18, which has been prepared in accordance with the Internal Audit Charter and discussed at the

joint liaison meetings with the OPCC and Hampshire Constabulary, is attached at appendix B for consideration.

- 4.2 The plan will remain flexible during the year to ensure that planned reviews continue to reflect the risk profile and to enable coverage of emerging risks as required.
- 4.3 Services provided under the shared service arrangements with Hampshire County Council and Hampshire Fire and Rescue Service continue to be reviewed via a joint internal audit plan that provides assurance to all parties to avoid duplication of effort. All three organisations contribute audit days to this plan which is also reported in Appendix B for information. An internal audit protocol for this work has been agreed with partner and shared services management.
- 4.4 An internal audit protocol for collaborative arrangements has been approved by the Regional and Bi-Lateral governance boards to avoid duplication of work. The overriding principle is that the lead Force for each area provides internal audit assurance to each of the collaborative partners. Thames Valley Police lead on IT and Information governance, however their internal audit plan has yet to be approved and will be reported for information when it becomes available.

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 2017/18 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.

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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 2017/18

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