

Police and Crime Commissioner for Hampshire and Hampshire Constabulary

Joint Audit Committee

Item 7

17 March 2016

Internal Audit Charter and Internal Audit Plan 2016/17

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 2016/17 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 2016/17 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 2016/17 has been updated to reflect the requirements of the updated International Professional Practices Framework (IPPF) and a copy, showing the tracked changes is attached as appendix A for consideration.

4 Internal Audit Plan

- 4.1 The internal audit plan for 2016/17, which has been prepared in accordance with the Internal Audit Charter and discussed at the Constabulary's Portfolio Board and 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. In particular, although

the Constabulary are aware of the broad areas to be covered by Her Majesty's Inspectorate of Constabulary, the detailed scope of reviews is not known at the start of the year and the Constabulary may also be subject to no notice inspections. The internal audit plan will be reviewed throughout the year to prevent duplication of coverage as far as possible. Time has also been included in the plan to advise the Constabulary and OPCC on developing an approach to assurance mapping.

- 4.3 A full list of all the changes to the 2016/17 plan compared to the three year plan reported last year is also attached as appendix C for information. 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 attached at Appendix D for information.
- 4.4 With regard to shared services, a generic review is included within the police plan each year to review the areas that are still under the direct control of the OPCC and Hampshire Constabulary staff.
- 4.5 The plan also includes a summary of internal audit work planned by the lead Force for each of the current collaborative arrangements. An internal audit protocol for this work was jointly prepared by the Chief Internal Auditors for each Force and approved by the Regional and Bi-Lateral governance boards to avoid duplication of work and ensure that the lead Force provides internal audit assurance to each of the collaborative partners.

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 2016/17 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 2016/17

Appendix C – Explanation of changes to the 2016/17 plan

Appendix D – Shared Service Internal Audit Plan 2016/17

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