

**JOINT INDEPENDENT AUDIT COMMITTEE**  
**9 JUNE 2015**

SUBJECT		INTERNAL AUDIT STRATEGY 2015/16 – 2018/19 AND INTERNAL AUDIT PLAN 2015/16
REPORT BY	CHIEF EXECUTIVE AND CHIEF FINANCE OFFICER	
CONTACT OFFICER	GINNY MASON, RESEARCH AND PERFORMANCE OFFICER  TEL: 01522 947226	
SUMMARY AND PURPOSE OF REPORT		
To review and request comments on the Internal Audit Strategy 2015/16.		
RECOMMENDATION	That the Committee reviews the final version of the Internal Audit Strategy 2015/16 to 2018/19 and Internal Audit Plan 2015/16	

**A. SUPPORTING INFORMATION**

1. Following the Internal Audit Tender process, Members will be aware that Mazars LLP will provide internal audit services to the Police and Crime Commissioner and Chief Constable in the period April 2015 – March 2019.
2. At the last Committee meeting, Members considered the draft Internal Audit Plan 2015/16 that was provided by our previous internal audit provider, Baker Tilly.
3. The draft strategy was discussed with the new internal auditors at a meeting on 21 May 2015. Following this session, Mazars provided the draft Internal Audit Strategy 2015/16 to 2018/19 and 2015/16 Internal Audit Plan (attached at Appendix 1).
4. Colleagues from Mazars will present the plan at the meeting and highlight the changes that have been made in comparison to the previous draft plan. Mike Clarkson (Managing Director) and Brian Welch (Senior Manager) will also be available to answer any questions.
5. The Audit Charter and Performance Measures are provided on page 17 – 22 of the report. The Internal Audit Charter was due to be considered at the September meeting of the JIAC, therefore it is suggested that the Forward Plan is updated accordingly, subject to members' comments.
6. Members are invited to review and comment on the final version of the Internal Audit Strategy 2015/16 to 2018/19 and Internal Audit Plan 2015/16 presented at **Appendix 1**.

## **B. FINANCIAL CONSIDERATIONS**

The contract with Mazars is based on 140 days per annum at £44,875. It is recognised that this is a reduction of 28 days compared to the Baker Tilley plan. Senior finance officers will work with Mazars to keep this under review, agreeing any changes that need to be made to the plan as required.

## **C. LEGAL AND HUMAN RIGHTS CONSIDERATIONS**

The provision of internal audit services is one of the means by which the Police and Crime Commissioner discharges his responsibilities to secure the maintenance of an efficient and effective police force under section 1 (6)(b) of the Police Reform and Social Responsibility Act 2011, and the Chief Finance Officer meets her responsibilities under section 151 of the Local Government Act 1972, section 73 of the Local Government Act 1985 and section 112 of the Local Government Finance Act 1988 for ensuring the proper administration of the Commissioner's financial affairs.

The PCC, in liaison with the CC, is required, under part 2 of the Accounts and Audit (England) Regulations 2011, to make provision for internal audit, as follows:

A relevant body must undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control.

## **D. PERSONNEL, EQUAL OPPORTUNITIES AND DIVERSITY ISSUES** (including any impact or issues relating to Children and Young People.)

An Equality Impact Assessment was carried out as part of the procurement process. There are no specific equality or diversity concerns that need addressing as part of the contract.

## **E. REVIEW ARRANGEMENTS**

The Committee will be kept informed of Internal Audit work throughout the year.

## **F. RISK MANAGEMENT**

The risks are detailed within the appendix to this report.

## **G. PUBLIC ACCESS TO INFORMATION**

Information in this report along with any supporting material is subject to the Freedom of Information Act 2000 and other legislation.