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JOINT INDEPENDENT AUDIT COMMITTEE
27 March 2024

SUBJECT	Internal Audit Progress Report, Annual Report 2022-23, & IA Plan 2024-25 and IA Charter
REPORT BY	Mazars – Sarah Knowles
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SUMMARY AND PURPOSE OF REPORT	
To receive an update on progress following internal audits undertaken to date, and to set out the audit plan for 2024-25 and review the internal audit charter	
RECOMMENDATION	<i>That the progress report, annual report 2022-23, the 2024-25 plan and the Charter be noted.</i>

A. SUPPORTING INFORMATION

1. The Financial Management Code of Practice for the Police Service of England & Wales (July 2018), issued by the Home Office, states that the “Police & Crime Commissioner (PCC) and the Chief Constable (CC) are required to maintain effective internal audit of their affairs by the Accounts and Audit (England) Regulations 2015 and the Accounts and Audit (Wales) Regulations 2014. In fulfilling this requirement, the PCC and CC should have regard to the Public Sector Internal Audit Standards (PSIAS) issued by CIPFA as the relevant internal audit standards setter for local government and police. In addition, the Statement on the Role of the Head of Internal Audit in Public Service Organisations issued by CIPFA sets out best practice and should be used to assess arrangements to drive up audit quality and governance arrangements”.
2. A copy of the Mazars Internal Audit Progress Report to date, the revised Annual Report for 2022-23 and the 2024-25 plan are attached along with the Charter.
3. Sarah Knowles from Mazars will be in attendance to present the report.

B. FINANCIAL CONSIDERATIONS

The internal audit service is provided via contract with Mazars. A new contract was put in place for 3 years from 2023/24, PCC decision DR2023.046 refers. The value of the contract is £252,000 (3 years plus 1 optional year extension) this is within the OPCC budget.

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 their responsibilities to secure the maintenance of an efficient and effective police force under section 1 (6)(b) of the Police Reform and Social Responsibility 5 2 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 2015, to undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.

D. PERSONNEL, EQUAL OPPORTUNITIES AND DIVERSITY ISSUES

(including any impact or issues relating to Children and Young People)

None.

E. REVIEW ARRANGEMENTS

The committee will be kept informed of internal audit work throughout the year.

F. RISK MANAGEMENT

Risks are detailed as appropriate within appendices 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.