JOINT INDEPENDENT AUDIT COMMITTEE
29 NOVEMBER 2013

SUBJECT	**AUDIT COMMITTEE: TERMS OF REFERENCE**
REPORT BY	**CHIEF EXECUTIVE & CHIEF FINANCE OFFICER**
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SUMMARY AND PURPOSE OF REPORT To present for approval the Terms of Reference for the Joint Independent Audit Committee.	
RECOMMENDATION	***That the Terms of Reference attached at Appendix 1 be considered.***

A. SUPPORTING INFORMATION

1. It is a requirement of the Financial Management Code of Practice for the Police Service that the Police and Crime Commissioner and Chief Constable establish an independent Audit Committee. The Code also recommends that this be a combined body which will consider the internal and external audit reports of both the Commissioner and the Chief Constable.

2. At a meeting of the former Lincolnshire Police Authority held on 20 July 2012 an Interim Independent Audit Committee was established with a clear remit based on internal/external audit, risk management and financial governance. The terms of reference for the Interim Committee were formally received at its inaugural meeting held on 15 February 2013. They were later broadened to include basic procedural considerations around the notice of meetings, admission of press and public, quorum, chairing meetings, voting and minutes.

3. The Interim Committee was dissolved following its last meeting held on 25 September 2013 and replaced by the substantive Joint Independent Audit Committee. Members of the substantive Committee are invited to consider adopting the terms of reference attached at Appendix 1.

B. FINANCIAL CONSIDERATIONS

None.

C. LEGAL AND HUMAN RIGHTS CONSIDERATIONS

None.

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

None.

E. REVIEW ARRANGEMENTS

The Committee may review its terms of reference at any time.

F. RISK MANAGEMENT

The Committee's terms of reference should be relevant and meet current and expected future needs.

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.