JOINT INDEPENDENT AUDIT COMMITTEE
3 SEPTEMBER 2014

SUBJECT	**INTERNAL AUDIT CHARTER**
REPORT BY	**CHIEF FINANCE OFFICER**
CONTACT OFFICER	**JULIE FLINT, CHIEF FINANCE OFFICER** **TEL: 01522 947222**
SUMMARY AND PURPOSE OF REPORT To consider the Internal Audit Charter.	
RECOMMENDATION	*That the Internal Audit Charter be noted.*

A. SUPPORTING INFORMATION

1. The purpose of this report is to present the Internal Audit Charter which sets out the role, definition, authority and responsibility of Internal Auditing within the Office of the Police and Crime Commissioner (OPCC)/Lincolnshire Police and to outline the scope of internal audit activity in line with the Account's and Audit (England) Regulations 2011 and the Public Sector Internal Audit Standards 2013 (PSIAS).

2. A copy of Baker Tilly's Internal Audit Charter is attached at Appendix A.

3. Suzanne Lane, Audit Manager, will be in attendance to present the report.

B. FINANCIAL CONSIDERATIONS

The contract with Baker Tilly is based on 157 days per annum at £54,793 for 2014/15.

C. LEGAL AND HUMAN RIGHTS CONSIDERATIONS

The Financial Management Code of Practice for the Police Service of England & Wales (October 2013), 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 2011 and the Accounts and Audit (Wales) Regulations 2005. In fulfilling this requirement the PCC and Chief Constable should have regard to the Public Sector Internal Audit Standards issued by CIPFA as the relevant internal audit standards setter for local government and police.

D. PERSONNEL, EQUAL OPPORTUNITIES AND DIVERSITY ISSUES

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

There are no specific issues arising from the report.

E. REVIEW ARRANGEMENTS

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

F. RISK MANAGEMENT

The PSIAS contain more detail on the role of Internal Audit in risk management.

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.