



WMPCC/Chief Constable Joint Internal Audit Charter



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Introduction

1. The purpose of this Charter is to establish the terms of reference for the provision of Internal Audit Services to the West Midlands Police Crime Commissioner (WMPCC) and the Chief Constable(CC) and outline how the service will be delivered and developed through its Audit Strategy.

Statutory Basis

2. The WMPCC and the CC are both responsible for maintaining an adequate and effective Internal Audit function under the Accounts and Audit Regulations 2006. The guidance accompanying this legislation states that proper internal control practices for Internal Audit are those contained within CIPFA's Code of Practice for Internal Audit in Local Government in the United Kingdom 2006.
3. Our statutory responsibility and rights of access are included in the WMPCC/CC's Financial Regulations which are part of their joint Governance Framework.

Definition

4. The CIPFA Code of Practice for Internal Audit 2006 defines Internal Audit as:
5. "An assurance function that provides an independent and objective opinion to the organisation on risk management, control and governance **by evaluating their effectiveness in achieving the organisations objectives**. It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper, economic, efficient and effective use of resources".

Strategic Aims

6. Our overall strategy is to support both the WMPCC and CC to achieve their aims and objectives through the provision of a high quality internal audit service that gives management reasonable assurance on the effectiveness of the their respective internal control environments and acts as an agent for change by making recommendations for continual improvement. The service aims to be flexible, pragmatic and to work in collaboration with management to suit organisational needs. Through a risk based approach to audit planning, the service will make a positive contribution to corporate governance arrangements and assist management in developing a framework for achieving objectives within acceptable levels of risk.

Objectives of Internal Audit

7. Our primary objective is the provision of reasonable, not absolute, evidenced based assurance on the effectiveness of the whole of the

WMPCC/CC's risk management, control and governance environment to the WMPCC, the Chief Constable and the Joint Audit Committee.

8. The provision of our annual assurance opinion will be in compliance with professional guidelines and in accordance with the Accounts and Audit regulations 2003 as amended by the Accounts and Audit Regulations (Amendment) (England) 2006 and will be included in the Annual Governance Statement which forms part of the WMPCC and WMPs published annual Statement of Accounts.
9. To determine the audit opinion the internal audit service will review, appraise and report upon:
 - The adequacy of risk identification, assessment and mitigation
 - The adequacy and application of controls to mitigate identified risk
 - The adequacy and extent of compliance with the WMPCC/CC's corporate governance framework
 - The extent of compliance with relevant legislation
 - The extent to which the WMPCC/CC's assets and interests are accounted for and safeguarded from loss of all kinds including fraud, waste, extravagance, inefficient administration and poor value for money
 - The quality and integrity of financial and other management information utilised within the Office of the WMPCC and the Force.
10. When presenting the annual audit opinion the Head of Internal Audit will:
 - Disclose any qualification to that opinion, together with the reasons for that qualification
 - Present a summary of the audit work undertaken from which the opinion is derived, including reliance placed on the work of others
 - Draw attention to any issues considered particularly relevant to the preparation of the Annual Governance Statement
 - Compare the work actually undertaken to the work that was planned and summarise the performance of the internal audit service
 - Comment on compliance with the CIPFA Code of Practice for Internal Audit
11. Other objectives include:
 - Supporting the Section 151 Officer(s) (CFO and FCFO) in discharging their statutory duties for ensuring proper administration of the WMPCC/CC's financial affairs.
 - Championing good governance by helping to improve the WMPCC/CC's risk

management, control and governance processes by providing management with timely advice and guidance.

- Supporting the Audit Committee in fulfilling its governance responsibilities as detailed in the Committee's terms of reference.
- Supporting Officers and Members(JIAC) in identifying and understanding exposure to risk and providing advice on control design, techniques and strategies.
- Working with other assurance and review bodies, in particular External Audit, to ascertain the extent to which reliance can be placed on the work of other auditors and inspectorates to maximise assurance and the effectiveness of audit resources available.
- Helping to promote a strong counter fraud culture across the Office of the WMPCC and Force, through the development and effective implementation of the WMPCC/CC's Counter Fraud and Corruption Policy and Anti-Money Laundering Policy.
- Providing quality services through the highest standards of professional practice, quality assurance systems and investment in staff.

Outcomes of Internal Audit

12. Our main outcome is the provision of independent assurance to "those charged with governance", which within the WMPCC/CC is the Joint Audit Committee, on the effectiveness or otherwise of the WMPCC/CC's risk management, control and governance arrangements and in so doing we contribute to:

- Improved identification and management of risks contributing to improved performance management and the successful achievement of the WMPCC/CC's vision and priorities.
- Improved corporate governance through helping to support compliance with relevant legislation, policies, plans and procedures.
- Improved accountability, safeguarding of WMPCC/CC assets and interests and use of public resources
- Improved quality and reliability of financial and other management information used to support informed decisions

Independence of Internal Audit

13. To be effective Internal Audit must operate independently and have unrestricted access to all records deemed necessary in the course of our work.

14. Internal Audit staff have a right of access to all Joint Audit Committee

Members, employees and agents of the WMPCC and Force, including direct access to the WMPCC, the Chief Constable and their respective Statutory Officers.

15. The Head of Internal Audit can report directly to those charged with governance and officers at any level.
16. Internal Audit staff have a right of access to all information relevant to the WMPCC/CC's functions and services which is necessary to meet our responsibilities. This includes information held by or managed by third parties on the WMPCC/CC's behalf.
17. Our independence is achieved by reporting in our own name, ensuring that all Internal Auditors are free from any conflicts of interest and being free from direct management responsibility for the development, implementation or operations of systems.

Scope of Audit Work

18. Our role applies to all functions and services for which the WMPCC/CC are responsible, including those delivered by partners where appropriate
19. In addition to the regular review of all key systems of internal control which forms the bulk of our assurance work, we will:
 - Respond to requests for support, advice and guidance on implementing and/or improving best practice control procedures for current and new systems.
 - Promote the development and effective implementation of Control and Risk Self Assessments as outlined within the Audit Approach Section of this Charter.
 - Provide support, advice and guidance on risk and controls to staff involved in the design and implementation of new systems and processes.
 - Provide assistance on key projects, including attendance on project boards, and conduct specialist consultancy and value for money reviews. The scope of this work is agreed with management, approved by the CFO(s), and is subject to having the necessary resources, skills and ensuring suitable assurance over our independence and objectivity.
 - Be alert in all our work to risks and exposure that could allow fraud or corruption to occur and to any indications that a fraudulent or corrupt practice may have been occurring.
 - Determine the most appropriate course of action by which fraud and irregularities should be investigated.
 - Review the effectiveness of the WMPCC/CC's, and wherever possible their partners', corporate governance and risk management arrangements.

20. It must be noted that whilst Internal Audit will promote the WMPCC and CC's counter fraud policy to deter and prevent fraud, for example participating in the National Fraud Initiative, it does not have responsibility for the prevention and detection of fraud and corruption. We cannot guarantee that fraud or corruption will be detected in our work. Managing the risk of fraud and corruption is the responsibility of managers.

Strategic Audit Planning

21. The level of Internal Audit resources required to examine all of the WMPCC/CC's activities exceeds those available each year. It is, therefore, essential that the work of internal audit is properly planned to ensure that sufficient work is undertaken each year to draw reasonable conclusion and assurance on the effectiveness of risk management, control and governance arrangements.

22. Our strategic planning process aims to provide a reasonable level of independent review of the organisation's risk management, control and governance systems through periodic audit plans in a way which affords suitable priority to the organisation's objectives and risks.

23. The starting point for our strategic planning is understanding the organisation's strategic aims and objectives, its corporate governance arrangements and the assurance framework in place by which those charged with governance gain confidence that any risks which may impact on the achievement of those aims and objectives are effectively identified, assessed and managed.

24. In consultation with service managers we will

- Consider the WMPCC and CC's risk across two categories:
 - a. **Strategic Risks** -these are the business risks that may arise both internally and externally from the WMPCC/CC and should be included in Corporate and Department Strategic Risk Registers
 - b. **Operational Risks** -these are the risks that arise directly from the core activities of delivering services that may not always be documented
- Identify key service delivery activities, and their objectives in supporting the delivery of the WMPCC/CC's strategic aims and objectives (the Audit Universe), on which assurance is required by those charged with governance
- Review the WMPCC/CC's assurance arrangements in place to clearly map out an integrated assurance framework of all known sources of assurance, independent or otherwise, and identify any gaps and duplication
- Assess, where practical, the reliability of other assurance sources

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- Regularly risk assess each key service activity, and key systems that supports the delivery of service objectives, to determine our priorities for reviewing operational risks.
25. Strategic risk registers will inform but not drive the internal planning process and we will audit those risks where controls have been identified as the means of managing the risk. Priority will be given to those risks which have a high gross score and a low net score, where the effective management of the risk is heavily dependent on the identified controls, and there is little or no other source of assurance.
26. Assurance on the strategic risk of fraud and corruption will be provided each year with some specific targeted fraud prevention and detection reviews as part of a risk assessed counter fraud programme of work.
27. Operational risks relating to key service activities and key systems will be audited over a 3, 4 or 5 year period dependent on an audit assessment of known risks and the reliability of other assurance sources. Some key risks where a high level of assurance is required to demonstrate the continuous effectiveness of internal controls, for example those associated with key financial systems, may be subject to annual review.

Annual Audit Plans

28. Annual audit plans will be developed to provide a reasonable level of independent assurance on both strategic and operational risks to enable an annual opinion on the entire control environment to be given.
29. The preparation of the annual plan will also consider undertaking certain reviews at particular frequencies to fulfil statutory requirements.
30. In addition to our risk based assurance reviews, our annual audit plans will also include provision for our advice and consultancy role. This provision covers time set aside for reactive and proactive work value added work and may include:
- Proactive, responsive and innovative solutions to problems and opportunities to help the organisation achieve its business objectives
 - Timely response to ad hoc requests for advice on the identification, assessment and mitigation of risks through effective controls
 - Timely response to ad hoc requests for advice on the impact of proposed policy initiatives, programmes and projects as well as responses to emerging risks
 - Planned involvement in new initiatives or working groups established to help identify and access risk and design suitable controls

- Undertaking VFM
- Investigation of irregularities and suspected fraud and corruption
- Grant certification work requiring independent assurance that grant terms and conditions have been met.

31. The level of audit resources required to deliver, at the very least, both a minimum level of independent assurance and adequate provision for advice and consultancy will be considered by the Head of Internal Audit. Minimum assurance levels will be informed by the maturity of the WMPCC and Force's risk management arrangements and their risk appetite and the reliance that can be placed on other assurance sources. Any concerns the Head of Internal Audit has over the quantity and quality of skills available to deliver the required level of assurance, or to add value through its advice and consultancy work, will be referred to the Section 151 Officer(s), and the Joint Audit Committee for consideration.

32. Strategic and annual plans will be endorsed by the WMPCC/CC's Executive and approved and monitored by the Joint Audit Committee.

Audit Approach

33. We will adopt a risk based approach to all our assurance work as outlined below:

Strategic Risk

Our reviews of strategic risks will provide assurance that:

- Risk management processes, defined by the WMPCC/CC's risk management strategy and policy, are in place and are operating as intended
- Managers are responding to risks adequately and effectively so that those risks are reduced to an acceptable level
- The controls that managers have in place are successful in managing those risks

Operational Risk

34. Our reviews of key service delivery activities and key systems will provide assurance on the effectiveness of

- Compliance with corporate governance arrangements
- Risk identification, assessment and business continuity

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- The control environment to manage identified risks and to ensure that the organisation's assets and interests are accounted for and safeguarded from loss of all kinds including fraud, waste, extravagance, inefficient administration and poor value for money, including
 - Information governance (quality and integrity of financial and other management information and how it is used and communicated)
35. We will adopt a risk based approach to evaluate the effectiveness of controls designed to mitigate risks through substantive testing and/ or compliance testing. Compliance testing will confirm if a control actually exists and substantive testing will provide assurance that the control is effective and/or is consistently applied. The level of testing will be relative to the impact and likelihood of the risk occurring due to a control weakness.
36. We will work with department managers to help embed effective risk management of operational risks by supporting them to carry out a control and risk self assessment (CRSA) for each audit area subject to review in advance of each assurance audit.
37. We will agree the objectives and risks associated with each key system or service delivery area to be reviewed with the relevant service manager/key contact prior to the start of any audit to ensure that the scope and objectives of each review are focused on providing assurance on the high or significant risks identified through the CRSA. Terms of reference will be issued to key contacts to formally agree the scope of each review, identified keys risks, potential impact and expected key controls.
38. The key contact is the person authorised by the WMPCC/CC to agree resultant draft reports and the implementation of proposed audit recommendations.
39. Terms of reference will confirm the scope of each review and the audit approach to be applied. This latter may vary due to the nature of the risk upon which assurance is required and the extent of reliance on other assurances sources.

Audit Reporting

40. All audit assignments will be the subject of formal reports and all assurance reviews will include an audit opinion.
41. Our reporting structure is designed to ensure that final versions of reports are agreed with managers and are both accurate and practical.
42. Towards the end of an audit we will arrange an exit meeting with the key responsible contact where we will share and discuss our initial findings. If this is not practical, we will issue an informal draft report to the key contact which will set out our initial findings.
43. The purpose of the exit meeting/informal draft stage is to give feedback and to eliminate any inaccuracies in our findings so that these can be resolved

before a formal draft report is issued.

44. Draft reports will ask the key contact to provide a management response to the recommendations made and agree target implementation dates and responsible officer.
45. To assist managers in their response we categorise our recommendations as follows:

Major	A control issue has been identified which exposes the Force / WMPCC to an unacceptably high level of material risk.
Significant	A control issue has been identified which is likely to prevent an individual system or unit from achieving its purpose, or may give rise to a considerable vulnerability to impropriety, loss or exposure.
Moderate	A weakness in control has been identified which may reduce the ability of a system or unit to achieve its objectives, or which may give rise to a potential for impropriety, loss or exposure.
Low	A minor improvement to the control is needed. The risk to the individual system or unit is low, but remedial action is required by Management.

46. It is the responsibility of managers to accept and implement internal audit findings and recommendations, or accept the risk resulting from not taking action.
47. We will also provide an overall assurance opinion on each audit review to help us inform our overall opinion required to support the WMPCC/CC's Annual Governance Statement. We categorise our opinions as:

Well Controlled	The system is performing particularly well to achieve business objectives	There is a sound framework of control operating effectively to achieve business objectives.
Controlled	The system is adequate to achieve business objectives	The framework of control is adequate and controls are generally operating effectively.
Controlled, but needs improvement	Some improvement is required to ensure that business objectives are met.	The control framework is adequate but a number of controls are not operating effectively.
Inadequately controlled	Significant improvement is needed before business objectives can be met.	Adequate controls are not in place to meet all system objectives and controls are not being consistently applied.

48. The determination of our audit assurance opinion is derived from the overall level of assurance, positive as well as negative, of the effectiveness of

controls operating in each specific area reviewed and is informed by risk identified through our recommendation rankings e.g. any area reviewed where a significant risk ranking recommendation is made will lead to an audit assurance opinion of controlled, but needs improvement. Where an inadequately controlled opinion is given controls are overall considered to be ineffective and require improvement to maintain an acceptable level of control.

49. Managers responses to recommendations made in draft reports will be incorporated and reissued as finals. Copies of all final reports are shared with our External Auditors on request.
50. Wherever possible the circulation of audit reports will be agreed at the outset and will have due regard to confidentiality and legal requirements. Any information gained in the course of audit work remains confidential without limiting or preventing internal audit from meeting its reporting responsibilities to the wider organisation.
51. To assist in the progressing of draft reports to final report stage, regular listings of the status of all reports issued (informal, formal and final), will be produced and shared with the CFO(s) to assist managements own monitoring processes.
52. We will follow-up progress made by managers on the implementation of all major and significant priority recommendations. In addition, service listings of all recommendations outstanding at the end of each quarter will be produced and shared with the CFO(s) to assist management's own monitoring processes.
53. To ensure that adequate progress is made by management we request that management response is provided within 15 working days. If a response has not be received within this timescale the following escalation process will then be invoked
 - A reminder will be sent to the key contact, and copied to the relevant Departmental Head/LPU Commander, where appropriate, requesting a response within the next 10 days
 - If a response is still not forthcoming, a second reminder will be issued direct to the Departmental Head/LPU Commander, where appropriate, advising that if a response is not received with the next 5 days the matter will be reported to the relevant ACPO Lead and ultimately the Chief Constable / Chief Executive
 - All draft reports remaining outstanding at the end of each quarter will be reported to the CFO(s) and to the Joint Audit Committee, where appropriate.
54. We will report quarterly to the CFO(s) on progress made on delivering the agreed annual plan, overdue responses to draft reports, any significance issues arising from work and progress made by manager in implementing audit recommendations.

55. To help focus attention on areas of significant risk, quarterly progress reports will include by exception details of all audits which provided limited or no assurance. Details of all outstanding recommendations which are considered to be of a major or significant risk from a corporate perspective will also be reported so that management is aware of the risk exposure resulting from the failure to manage risks effectively. Such risks will be defined as follows:

Major	A control issue has been identified which exposes the Force / WMPCC to an unacceptably high level of material risk.
Significant	A control issue has been identified which is likely to prevent an individual system or unit from achieving its purpose, or may give rise to a considerable vulnerability to impropriety, loss or exposure.
Moderate	A weakness in control has been identified which may reduce the ability of a system or unit to achieve its objectives, or which may give rise to a potential for impropriety, loss or exposure.
Low	A minor improvement to the control is needed. The risk to the individual system or unit is low, but remedial action is required by Management.

56. Joint Audit Committee member involvement in the process is a critical element in the audit reporting framework in that information is provided to support the effective working of the Joint Audit Committee. We report the following to the Committee:

Annual Audit Plan

Quarterly Internal Audit Progress reports:

- To consider progress made in delivering the agreed annual plan
- To inform Members of significant issues arising from audit assurance work and the impact this may have if control weaknesses identified are not addressed
- To inform Members of other audit work carried out or planned
- To consider progress made by managers in the implementation of audit recommendations drawing attention to significant risks not being effectively managed

Annual Audit Report to:

- a. Compare actual activity with planned work
- b. Provide an overall opinion on the control environment
- c. Provide a summary of work undertaken to formulate the annual opinion on the entire control environment, including reliance placed on work by other

assurance bodies

- d. Draw attention to any issues considered particularly relevant to the preparation of the Annual Governance Statement.

Responsibilities of Managers

57. Internal Audit is involved in a wide range of internal and external relationships. The quality of these relationships impacts on the effective delivery of the service, its reputation and independence.
58. We strive to build effective working relationships with all our stakeholders, internal and external, by encouraging an environment of mutual trust, confidence and understanding. This is exemplified by the management and maintenance of the Management Controls Protocols/Registers wherein management undertake and evidence accordingly, regular internal control checks, that supplement and enhance the regulatory framework that operates within the WMPCC/Force.
59. A key relationship is with managers. Managers at all levels need complete confidence in the integrity, independence and capability of internal audit.
60. Managers' role is to manage the risks facing their service and to maintain an adequate and effective system of internal control to mitigate these risks. Managers are also responsible for ensuring that staff are aware of the processes and procedures required to operate the control systems in place
61. We encourage managers to maximise the effectiveness of the outcome of internal audit work by:
- Commenting on, and inputting to, strategic and annual audit plans.
 - Carrying out control and risk self assessments (CRSA) prior to each audit
 - Agreeing terms of reference for each audit assignment to ensure attention is focused on areas of greatest risk or concern.
 - Giving information and explanations that are sought during audit reviews.
 - Providing access at all reasonable times to premises, personnel, documents and assets as necessary.
 - Giving early notification of plans for change, including potential new initiatives, operational systems and processes.
 - Ensuring key contacts provide responses to draft audit reports within the required timescales.
 - Ensuring agreed actions arising from audit recommendations are carried out efficiently and on a timely basis
 - Notify internal audit of any suspected fraud, irregularity, improper use or

misappropriation of the Authority's property or resources.

- Pending investigations and reporting, take all responsible steps to prevent further loss and to secure records and documents against removal or alteration.
- Acting in line with disciplinary procedures.

Relationship with the Joint Audit Committee

62. The WMPCC/CC have adopted best practice in implementing a Joint Audit Committee. This committee reports directly to the WMPCC/CC on matters it feels are relevant. Terms of reference, reflecting best practice, have been agreed.
63. The existence of an independent and effective Joint Audit Committee helps to convey to staff and the public the importance the WMPCC and the Chief Constable attach to risk management, corporate governance and internal control.
64. The Joint Audit Committee is not just the concern of auditors as it has responsibility for ensuring that the WMPCC/CC have good corporate governance arrangements in place to help deliver the best services to support the WMPCC/CC's priorities, aims and objectives and ensure excellent use of resources.
65. Internal Audit is one of a number of areas of assurance that contribute to the WMPCC/CC's corporate assurance framework. It does this by providing an opinion on the level of assurance the WMPCC/CC can place upon the entire internal control environment and by making recommendations to improve it. This includes Internal Audit's evaluation of the effectiveness of risk management and corporate governance arrangements.
66. It is important that the WMPCC/CC seek independent assurances about the mechanisms underpinning the various aspects of governance and one of the responsibilities of the Joint Audit Committee is to review the effectiveness of Internal Audit.

Audit Resources, Skills and Service Quality

67. In order for Internal Audit to demonstrate high standards of professional conduct, the Internal Auditor must be impartial in discharging all responsibilities. Bias, prejudice or undue influence must not be allowed to limit or override objectivity.
68. The service operates in accordance with standards of best professional practice applicable to internal audit as identified through the Institute of Internal Auditors (IIA) and International Auditing Standards, but with particular reference to the CIPFA Code of Practice for Internal Audit in Local Government, as CIPFA is recognised as the key professional body for

providing advice and guidance to Internal Audit in the public sector. This Code is identified as representing 'proper practices in relation to internal audit' and governs the way in which we operate. Policies and standard working practices have been put in place to ensure audit staff understand and comply with the Code and best professional practice.

69. In addition, West Midlands PCC as the employing body for the Audit team recognises and formally adopts the CIPFA Statement of Professional Practice on Ethics, as appropriate standards by which the conduct of the Internal Audit Service can be measured.
70. The service is provided by West Midlands PCC's in house internal audit team. The staffing structure will, as far as possible, be comprised of a suitable mix of qualifications, experience and skills.
71. The Head of Internal Audit ensures internal audit resources are sufficient to meet its responsibilities and achieve its objectives. Resource requirements are reviewed annually in relation to draft annual audit plans. Resources will be considered in terms of available days and the skills and experience of audit staff.
72. Individual training needs are identified in accordance with the WMPCC/CC's PDR process. As well as basic training in audit techniques and the development of specialist skills, the service is committed to coaching and mentoring its staff and to providing opportunities for continuous professional development (CPD).
73. Internal review of work standards is undertaken through a system of management review of working papers and reports prior to release.
74. Internal Audit maintains its awareness of national and local issues through membership and subscription to professional bodies such as CIPFA's Technical Information Service, "TIS online", the Finance Advisory Network (FAN) and the Institute of Internal Auditors as well as liaison with external audit and networking with other internal audit services, within and outside of the Police Service.
75. The following suite of performance indicators and targets has been developed to measure and monitor the performance and effectiveness of the service.

Audit Time	
Annual total staff days against actual	100%
Productive time against actual	84%
Total time for Audit v Planned time	100%
Time spent on non audit work	1%
Audit Plans	
Progress against Annual Plan	100%
Progress against Long Term Plan	20%
Plan as percent of Authority's need	20%
Audit Reports	

A draft report issued within 10 - 15 days of completion of the Audit.	100%
A final report issued within 5 days of agreement of the draft.	100%
Audit Recommendations	
Recommendations accepted v made	100%
Audit staff & skills	
Staff in post: those required	7:7
Trainees to total staff	14%
Staff trained to basic standard	100%
Staff turnover rate	0%
Customer Surveys	
Satisfactory (Fair, good and very good)	100%
Unsatisfactory	0%

76. The service is a member of the CIPFA IPF Audit Benchmarking Club and the National Police Auditors Group.
77. Performance progress reports are submitted on a quarterly basis to the Joint Audit Committee.
78. An annual review of the effectiveness of the system of internal audit is undertaken to fulfil the requirements of the Accounts and Audit Regulations 2006. The 'system of internal audit' is defined as,
- “The framework of assurance available to satisfy a local authority that the risks to its objectives, and the risks inherent in undertaking its work, have been properly identified and are being managed by controls that are adequately designed and effective in operation.”
79. This annual review includes a self assessment of the effectiveness of the internal audit service against the CIPFA Code and is reviewed by the Joint Audit Committee as part of the Annual Internal Audit Report.
80. External review of the quality of the service is undertaken by External Audit.

Approval and Review

81. The Head of Internal Audit will annually review this Charter to ensure that it is kept up to date and fit for purpose. The Charter is approved by the Joint Audit Committee. Any amendments will be reported to the Joint Audit Committee for approval. A copy of the Charter will be made available on the WMPCC and CC's intranet.

Key Contact

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Other Related Documents

Other related documents that should be read in conjunction with this Charter are the WMPCC's and Constabulary's:

Code of Corporate Governance

Risk Management Strategy

Financial Procedure Rules

Codes of Conduct

Counter Fraud and Corruption Policy

Confidential Reporting Code (Whistle Blowing Policy)

Fraud Response Plan