



CHESHIRE POLICE AUTHORITY

AUDIT COMMITTEE

MINUTES OF A MEETING HELD ON 18 SEPTEMBER 2008 IN CONSTABULARY HEADQUARTERS, WINSFORD

Present: R Hodson, Chairman
E Lam, Vice-Chairman
A Bradley
D Cargill
G A Cousins
J P Findlow
C Oliver
P Nurse
T Savage

Also present: M Darby
J Tench and G Parry, Audit Commission (External Audit)
D Whatley, RSM Bentley Jennison (Internal Audit)
P Forrester, Audit Commission

<i>Authority Officers:</i>	<i>Constabulary Officers:</i>
L Lunn, Treasurer	K Watkins, Director of Performance Development
M Eaton, Member Services Manager	A Rainford, Head of Finance & Procurement
	P Boden, Principal Management Accountant

Apologies: P Nurse

14. MINUTES

RESOLVED:

That the Minutes of the meeting held on 24 June 2008 be confirmed as a correct record.

15. ANNUAL GOVERNANCE REPORT

The External Auditor presented the Annual Governance Report, which summarised the Auditor's findings and opinion on the Police Authority's Annual Statement of Accounts for 2007/08.

Members discussed with the External Auditor various issues contained within the Report and expressed their appreciation to the Treasurer and Head of Finance & Procurement and his staff in the preparation of the Accounts.

The Chairman welcomed the positive Governance Report.

RESOLVED:

That the report be received.

16. STATEMENT OF ACCOUNTS 2007/08

The Head of Finance & Procurement reported on the Statement of Accounts for 2007/08 which had been prepared in accordance with the Statement of Recommended Practice. Members were advised of some minor changes to the accounts which had been requested by the External Auditors.

RESOLVED:

That the revised Statement of Accounts for 2007/08, be approved.

17. POLICE USE OF RESOURCES: INTERIM REPORT

The External Auditor presented the interim report on Police Use of Resources (PURE) as at 31 March 2008, and the resulting action plan. The report outlined the adopted approach and scoring; the key messages and actions for the Authority; and the theme summaries – financial reporting, management and standing; internal control; and value for money. The External Auditor reported that arrangements for Cheshire PURE remained good with improvements being made in all areas and the scores unchanged from 2006/07.

Members considered the action plan and noted that many of the key issues were being addressed via the Medium Term Strategy in terms of better integration of service and financial planning, however, concern was raised about the delay in the revision of Financial Regulations and Scheme of Delegation. The Treasurer and Director of Performance Development responded to the action plan progress against which would be reported to each future Audit Committee meeting.

RESOLVED: That

- (1) the interim PURE report be received and the action plan, be endorsed; and
- (2) the review of Financial Regulations and Scheme of Delegation be presented to the Committee on 9 December 2008.

18. COMPREHENSIVE AREA ASSESSMENT: SECOND CONSULTATION

Peter Forrester, the Audit Commission's Comprehensive Area Assessment (CAA) Lead for Cheshire, and the External Auditor gave a presentation on the consultation document. Members noted the content of the presentation and the key points to include in the Authority's response.

Members in considering the report raised a number of issues including concern about the lack of detail on police authorities within the proposals; scoring; the results of the trials; clarification on the proposed number of LAAs for the Authority to which Mr Forrester and Mr Parry responded. Members welcomed the objectives of CAA but were very concerned about the lack of detail regarding implementation and the number of issues yet to be resolved.

RESOLVED: That

- (1) the Comprehensive Area Assessment second consultation document be received, noting some key concerns regarding areas of omission; and
- (2) the final response to the consultation response be determined by the Treasurer in consultation with the Chairman of the Committee, in accordance with the comments in the Treasurer's report and Members' comments raised at the meeting.

19. INTERNAL AUDIT PLAN: QUARTERLY REPORT

The Internal Auditor presented the first quarterly report on progress against the internal audit plan for 2008/09. The report detailed several issues including the current and planned work programme, key findings from the internal audit work, performance, and liaison with management.

Members expressed to the Internal Auditor, their disappointment about the progress made; the lack of information contained within the report; and concern about the number of days used against the planned allocation.

RESOLVED: That

- (1) the first internal audit quarterly report for 2008/09, be noted with disappointment; and
- (2) the full programme for the delivery of the 2008/09 plan, with dates for each project, be circulated to the Committee as soon as possible.

20. POLICE AUTHORITY RISK REGISTER: QUARTERLY REVIEW

The Treasurer presented the Authority's risk register, which detailed the progress against the controls, actions, scores and commented on the areas of commonality with the Constabulary's risk register review.

RESOLVED:

That the amended Police Authority Risk Register, be approved.

21. URGENT BUSINESS
(There were no items of urgent business)

22. EXCLUSION OF THE PRESS AND PUBLIC

RESOLVED:

That under Section 100(A)(4) of the Local Government Act 1972, as applied by the Police Act 1996, as amended, the press and public be excluded from the meeting for the items of business listed below on the grounds that they involve the likely disclosure of exempt information as defined in Part 1 of Schedule 12A to the Act in the paragraphs indicated:-

<i>Item</i>	<i>Paragraph</i>	
Constabulary Risk Management: Update	(7)	Information relating to the prevention, investigation or prosecution of crime
Management of Hire Cars	(6)	Information relating to the proposed actions by the Authority

PART 2 – MATTERS CONSIDERED IN THE ABSENCE OF THE PRESS AND PUBLIC

23. CONSTABULARY RISK MANAGEMENT: UPDATE

The Director of Performance Development presented an update on the Constabulary's arrangements for identifying and managing business risk.

RESOLVED:

That the updated Constabulary's Strategic Risk Register, be noted.

24. MANAGEMENT OF HIRE CARS

The Acting Chief Constable and the Treasurer submitted a report on the management actions being taken in response to the recommendations of the Review of Hire Cars by Internal Audit. The report outlined the progress made in implementing the recommendations; the arrangements for the management of hire cars; and the review work currently being carried out across the Constabulary.

RESOLVED:

That the report be received.

Duration of Meeting: The meeting commenced at 9.30am and concluded at 12.05am