



CHESHIRE POLICE AUTHORITY

AUDIT COMMITTEE

MINUTES OF A MEETING HELD ON TUESDAY 20 MARCH 2007 IN CONSTABULARY HEADQUARTERS, WINSFORD

Present: R Hodson, Chairman Mrs A Doran
 D Cargill Ms E Lam
 Mrs G A Cousins P Nurse
 M D Darby Mrs S Proctor

Also present: D T Bateman, J P Findlow and P J Walker

<i>Authority Officers:</i>	<i>Constabulary Officers:</i>
D Taylor, Deputy Chief Executive	B Simmons, Assistant Chief Officer
Ms L Lunn, Treasurer	Mrs K Watkins, Director of Performance Development
J Dean, Principal Auditor	

Also Present: J Farmer, G Parry, and M Whiteley, External Auditors, Audit Commission

Apologies: Mrs M Chapman

6. MINUTES

RESOLVED:

That the Minutes of the meeting held on 16 January 2007 be confirmed as a correct record.

7. EXTERNAL AUDIT PLAN 2007/08

The External Auditor presented the External Audit Plan for 2007/08, which included an analysis of key risks, the audit strategy and audit timetable, together with details of the proposed fee.

Members noted the report and raised a number of issues including the respective inspection roles of the Audit Commission and Her Majesty's Inspectorate of Constabulary; the development of the risk assessment; and the proposed audit fee and the actions required to reduce the amount being charged, to which the External Auditor responded.

The Treasurer reported on the need for the Authority to strengthen its arrangements for quality assuring its accounts and proposed that an additional meeting of the Committee be convened in order to undertake this process. The Deputy Chief Executive reported that the current terms of reference of the Committee did not include this function, and that further consideration would therefore need to be given to the whole process, including whether Members needed additional training in the process.

RESOLVED: That

(1) the 2007/08 External Plan, be approved; and

- (2) the Authority on 3 April 2007 be requested to consider an amendment to the Committee's terms of reference to include approval of the statement of accounts.

8. POLICE USE OF RESOURCES UPDATE

The Assistant Chief Officer presented an update on the action plan from the Audit Commission evaluation of the Police Use of Resources for 2005/06.

Members noted the report and raised a number of queries on the outstanding actions and the process for the next review.

RECOMMENDED:

That the update on the action plan from the Audit Commission evaluation of Police Use of Resources for 2005/06, be noted.

9. DRAFT INTERNAL AUDIT PLAN 2007/08

The Principal Auditor presented the draft internal audit plan for 2007/08 and the proposed audit protocol which established and clarified the key principles upon which internal audit services would be provided and managed.

Members noted the report and raised a number of issues including the relationship between the Internal and External Auditors and the process for reporting issues of probity to Members, which the Committee agreed should also be shared with the Chairman and Chairman of the Committee.

RECOMMENDED: That

- (1) the proposed Internal Audit plan for 2007/08 be approved; and
- (2) the updated Audit protocol, be approved, subject to the amendment to the exceptions to the normal reporting process.

10. INTERNAL AUDIT: PROGRESS REPORT 2006/07

The Principal Auditor reported on the progress to date against the Internal Audit Plan for 2006/07 and the progress against the action plan on the follow up review on police overtime.

Members noted the report and raised a number of issues including the use of compensatory time off; audit of the bad debt process; and the savings accrued from procurement cards, to which the Principal Auditor responded.

RECOMMENDED: That

- (1) the report be received; and
- (2) future internal audit progress reports provide updates on implementing actions arising from finalised audit reviews.

Duration of Meeting: The meeting commenced at 9.30am and concluded at 10.50am.