



CHESHIRE POLICE AUTHORITY

BEST VALUE & AUDIT COMMITTEE

MINUTES OF A MEETING HELD ON TUESDAY 7 FEBRUARY 2006 IN CONSTABULARY HEADQUARTERS, WINSFORD

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

Also present: D T Bateman, Mrs A Coomer, C Kirkpatrick and P J Walker

<i>Authority Officers:</i>	<i>Constabulary Officers:</i>
D Taylor, Deputy Clerk	B Simmons, Assistant Chief Officer
Ms L Lunn, Treasurer	Mrs K Watkins, Director of Performance Development
J Dean, Principal Auditor	P Woods, Business Intelligence & Planning Manager

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

16. MINUTES

RESOLVED:

That the Minutes of the meeting held on 11 October 2005 be confirmed as a correct record.

17. EXTERNAL AUDIT PLAN 2006/07

The External Auditors presented their audit plan for 2006/07 and highlighted a number of key areas including the proposed audit fee, which covered the extra work required under the International Audit Standards; a summary of key audit risks; the value for money conclusion; use of resources judgement; data quality audit; Best Value Performance Plan; and work on financial statements.

Members noted the report and raised a number of issues including the costs incurred for audit and how the external auditors provided value for money to the Authority; the need to ensure that the burden of audit work was reduced wherever possible; and the ongoing work on the review of partnership working and the need for Authority involvement, to which the External Auditors responded. The External Auditors circulated an update on their audit work for the current year and raised the issue of additional fees for the current year to comply with the International Audit Standards that would be required to be considered by the Committee on 9 May 2006.

RESOLVED: That

- (1) the 2006/07 External Audit Plan, be approved;
- (2) the External Auditor submit a report to the next Committee on the revised fees for 2005/06; and
- (3) Mrs M Chapman be appointed as the Authority's representative on the audit of partnership working.

18. INTERNAL AUDIT: QUARTERLY PROGRESS REPORT

The Principal Auditor reported on the five items of outstanding work from the audit plan for 2004/05 which had all now reached the report stage. The report also provided an update on the current reviews and progress to date, including the audits of payroll; purchase order process; police overtime follow-up; and asset management and the future planned work on corporate governance.

RESOLVED:

That the quarterly update on the internal audit plan, be noted.

19. INTERNAL AUDIT PLAN 2006/07

The Principal Auditor presented the internal audit plan for 2006/07 which had been developed in consultation with the Constabulary, Treasurer and External Auditor and detailed the proposed internal audit work for 2006/07. The key issues that the plan addressed included the new payroll system; procurement; and use of resources. The Committee was also provided with the schedule of proposed audit work and the main issues on which that work would focus.

RESOLVED;

That the internal audit plan for 2006/07, be approved.

20. RISK MANAGEMENT STRATEGY: UPDATE

The Business Intelligence & Planning Manager reported on the updated Risk Management Strategy which had been amended to improve its contribution to the strategic planning process and meet the challenging requirements of the Code of Practice in relation to the use of resources. The report included the revised risk management toolkit and sought the appointment of two Members to represent the Authority on the Strategic Risk Management Group.

RESOLVED: That

- (1) the update on the Risk Management Strategy, be noted; and
- (2) M D Darby and R Hodson be nominated as the Authority representatives on the Strategic Risk Management Group

21. CORPORATE GOVERNANCE: ACTION PLAN PROGRESS

The Deputy Clerk presented an update on the Corporate Governance Action Plan, originally adopted by the Committee on 15 July 2003 (Minute 15).

Members enquired whether the development of a protocol and induction programme included those groups, such as Custody Visitors and the Independent Advisory Group, which undertook work on behalf of the Authority. The Deputy Clerk reported that it was common practice for such groups to receive formal induction before they commenced their role/duties but that the Code of Conduct did not currently cover all groups, and that this matter could be investigated further.

RESOLVED: That

- (1) the update on the Corporate Governance Code, be noted; and
- (2) a report be made to a future meeting on the development of a code of conduct for all groups undertaking activities on behalf of the Authority.

22. BEST VALUE PROGRAMME: UPDATE

The Director of Performance Development updated the Committee on the main developments within the Best Value programme which included the audit of the Best Value Performance Plan; the progress in respect of various improvement plans; and the current Best Value Review programme. It was reported that an update on the integration of the Post Implementation Reviews into the mainstreamed Best Value Review programme would be submitted to the next meeting of the Committee.

RESOLVED:

That the update on the Best Value programme, be noted.

23. ORGANISATIONAL SUPPORT BEST VALUE IMPROVEMENT PLAN

The Director of Performance Development presented the first improvement plan for the completed Best Value Review of Organisational Support, following approval of the summary of findings by the Committee on 11 October 2005 (Minute 15).

RESOLVED:

That the improvement plan for Organisational Support, be approved.

24. FINANCIAL PROCESSES & TRAINING BEST VALUE IMPROVEMENT PLANS: FINAL UPDATES

The Director of Performance Development presented the final updates of the Best Value improvement plans for Financial Processes and Training.

RESOLVED:

That the final update for the improvement plans for Financial Processes and Training, be noted.

Duration of Meeting: The meeting commenced at 9.30am and concluded at 10.30am.