



CHESHIRE POLICE AUTHORITY

AUDIT COMMITTEE

MINUTES OF A MEETING HELD ON 25 MARCH 2008 IN CONSTABULARY HEADQUARTERS, WINSFORD

Present:

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

Also present: M Chapman, M Darby and S Proctor
 J Farmer, Audit Commission (External Audit)
 J Dean, Internal Audit
 L Randall and D Whatley, RSM Bentley Jennison

Authority Officers:
 M Sellwood, Chief Executive
 L Lunn, Treasurer
 M Eaton, Member Services Manager

Constabulary Officers:
 B Simmons, Assistant Chief Officer
 K Watkins, Director of Performance Development

26. MINUTES

RESOLVED:

That the Minutes of the meeting held on 18 December 2008 be confirmed as a correct record.

27. INTERNAL AUDIT: PROGRESS REPORT 2007/08

The Internal Auditor reported on the progress of the Internal Audit Plan for 2007/08 and on the implementation of the recommendations from recent internal audit reports. The progress in implementing recommendations was considered and Members noted that of the 89 recommendations made and accepted by the Constabulary, 53 had been fully implemented. The outstanding recommendations mainly related to the review of procurement which had recently been finalised. Internal Audit were generally satisfied that progress was being made to implement the recommendations in accordance with their relative significance.

The Committee raised a number of issues including the use of corporate credit cards; hire car costs; and the use of consultants to which the Internal Auditor and Assistant Chief Officer responded.

The Chairman expressed the Authority's appreciation to Mr Dean and Cheshire County Council for the work undertaken in their role as Internal Auditor to the Authority.

RESOLVED:

That the report be received.

28. EXTERNAL AUDIT FEES 2008-11

The Treasurer submitted a report on the fee proposals for External Audit for 2008-11, which had been reviewed by the Audit Commission.

The External Auditor reported that following consultation with agencies, the delay in the implementation of IFRS, and changes to the areas requiring annual review within the PURE framework, the fee increase would be £750 (1%) in 2008/09.

Members in welcoming the revised fee discussed with the External Auditor future years fees and the work to be undertaken by the External Auditor.

RESOLVED:

That the External Audit fee of £75,750 for 2008/09 be noted.

29. EXTERNAL AUDIT PLAN 2008/09

(Consideration of the item was deferred to the next meeting)

30. DRAFT INTERNAL AUDIT PLAN 2008/09

The Treasurer introduced Lisa Randall and David Whatley of RSM Bentley Jennison who had been appointed as the Authority's Internal Auditors with effect from 1 April 2008.

Ms Randall gave an oral report on the developing of the internal audit plan for 2008/09. The final plan would be submitted to the next meeting of the Committee.

RESOLVED:

That the approach to the internal audit plan for 2008/09, be noted.

31. POLICE USE OF RESOURCES EVALUATION AND UPDATE ON 2006/07 ACTION PLAN

The Treasurer reported on the final Key Lines of Enquiry for the evaluation of Police Use of Resources to be undertaken by External Audit on the progress against the 2006/07 Action Plan.

RESOLVED: That

- (1) the proposed approach to 2007/08 Police Use of Resources, be endorsed; and
- (2) the progress against the 2006/07 Action Plan, be noted.

32. FUTURE PROPOSALS FOR COMPREHENSIVE AREA ASSESSMENT AND POLICE USE OF RESOURCES

The Treasurer circulated the joint response of the APA, Police Authority Treasurers' Society and Association of Police Authority Chief Executives to the Audit Commission's future proposals for Comprehensive Area Assessment (CAA) and Police Use of Resources (PURE).

RESOLVED: That

- (1) the report be noted; and
- (2) the APA/PATS/APACE response to the future proposals for CAA and PURE, be supported.

33. CONSTABULARY'S 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.

34. AUDIT COMMISSION REPORT "YOUR BUSINESS AT RISK"

The Assistant Chief Officer presented a report on the outcome of an audit 'Your Business at Risk' undertaken by the Audit Commission. The audit was based on responses received to an online self-assessment survey completed by Constabulary staff in October 2007.

Members noted that the Constabulary's responses in most areas were favourable when compared with other authorities, being average or above average and 8 recommendations were identified as areas for improvement. The actions planned to address the recommendations were considered

RESOLVED: That

- (1) the Audit Commission's report following the self-assessment using the 'Your business at risk' toolkit, be noted; and
- (2) the action plan to address the recommendations in the Audit Commission's report, as detailed in Appendix 2 to the Chief Constable's report, be supported.

35. DRAFT POLICE AUTHORITY RISK MANAGEMENT REGISTER

The Treasurer reported on the Authority's approach to risk management and presented the draft Risk Register for 2008/09 for approval.

RESOLVED: That

- (1) the approach to improving risk management as outlined in the Treasurer's report, be approved; and
- (2) the Police Authority Risk Register for 2008/09, be approved.

36. DRAFT CODE OF CORPORATE GOVERNANCE

The Treasurer submitted the Authority's draft Code of Corporate Governance which was based on model guidance and reflected the Authority's self assessment and 2008/09 Action Plan.

RESOLVED:

That the draft Code be submitted to the Authority on 8 April 2008, for approval.

Duration of Meeting: The meeting commenced at 10.30am and concluded at 12.05pm.