

## **LEICESTERSHIRE POLICE AUTHORITY**

### **Minutes of a meeting of the Audit Committee held at Leicestershire Police Headquarters, Enderby on Tuesday 7 September 2010**

#### **Present**

#### **Present**

Mr D Prince (Chairman), Mr D Bill, Dr S Chowdhury, Mrs W Martin and Mr B Page.

#### **Also in Attendance**

Mr R Swinfield (Chief Executive), Mr C Smith (Treasurer), Mr G Fraser (Temporary Deputy Chief Constable), Mr P Dawkins (Director of Finance), Mrs R Gilbert (Head of Finance), Mr C Harris and Ms S Lane (RSM Tenon) and Mr M Jones (PricewaterhouseCoopers).

*The Chairman welcomed Mr Page to his first meeting of this Committee*

#### **56/10. Apologies**

Apologies were received from Mrs A Roberts.

#### **57/10. Items of Urgent Business**

There were no items of urgent business.

#### **58/10. Declarations of Code of Conduct Interests**

The Chairman invited members who wished to do so to make declarations of any Code of Conduct interests in respect of items on the agenda for the meeting. No such declarations were made at this stage.

#### **59/10. Minutes of the Meeting held on 24 June 2010**

The minutes of the meeting held on 24 June 2010, having been previously circulated, were taken as read, confirmed and signed.

Mrs Martin referred to minute 44/10 and asked about progress with the thematic reports. The Treasurer stated that regional colleagues were not enthusiastic about further thematic work and the Audit Programme would be amended accordingly.

Re minute 50/10 Mr Harris confirmed a plain English version of the report was passed to the Force.

#### **60/10. Police Authority Risk Register**

The Committee received a joint report of the Treasurer and Chief Executive presenting the Police Authority specific Risk Register for the Committee's consideration and review. A copy of the report marked 'A' is filed with the minutes.

The Committee revised the residual scores of some risks and asked for training on challenging how controls affect risks.

It was RESOLVED

- (i) to revise the "likelihood with controls" scores from 2 to 3 for Risks 2, 3 and 9,
- (ii) that subject thereto, the Risks, controls and scores be agreed and entered on the Orchid system; and

(iii) that the Treasurer arrange the training requested.

**61/10. Examination of Specific Risk – Political Uncertainties and Transition**

The Committee received a joint report of the Treasurer and Chief Executive for members to undertake a more detailed discussion on the general political issues affecting the Police Authority, not least the government's current plans to phase out each police authority and replace it with a Police and Crime Commissioner. A copy of the report marked 'B' is filed with the minutes.

Members felt the Authority must continue to hold the Chief Constable to account effectively and must find ways to ensure it is seen to be doing so. The Temporary Deputy Chief Constable offered the assistance of the Corporate Communications team.

It was RESOLVED to note the contents of the report.

**62/10. Force Risk Register**

The Committee received a report of the Chief Constable summarising the work of the Strategic Organisational Risk Board (SORB) and the movement of the top strategic risks, since the previous Audit Committee meeting. A copy of the report marked 'C' is filed with the minutes.

It was RESOLVED to note the contents of the report.

**63/10. Audit Committee Development Action Plan**

The Committee received a joint report of the Treasurer and Chief Executive presenting for adoption an Action Plan for the continuing development of the Audit Committee. A copy of the report marked 'D' is filed with the minutes.

It was RESOLVED to adopt the Action Plan annexed to the report.

**64/10. External Audit Progress Report**

The Committee received a joint report of the Treasurer and Chief Constable presenting PricewaterhouseCoopers' progress report. A copy of the report marked 'E' is filed with the minutes.

It was RESOLVED to accept the progress report and thank the relevant staff for their hard work in achieving a positive direction of travel.

**65/10. External Audit Report to those Charged with Governance**

The Committee received a joint report of the Treasurer and Chief Constable presenting the report issued by the external auditors PricewaterhouseCoopers following completion of their work for the year ended 31 March 2010. A copy of the report marked 'F' is filed with the minutes.

Mr Jones stated that he would give an unqualified opinion on the value for money conclusion and on the accounts. He added that he was obliged to bring to the Authority's attention the unadjusted matters referred to in Appendix C and require the Authority to determine how to treat them.

The Committee RESOLVED on behalf of the Authority that

- (i) as the Appendix C matters
  - would not materially alter the accounts;
  - would not affect the Auditor's opinion;

- related to figures supplied by partners;
  - had not prevented the Authority working on reasonable estimates to a timetable it felt was important;
  - can be adjusted over the current financial year; and
  - would waste undue time if the accounts were adjusted;
- the accounts be accepted in their current form.

(ii) the Treasurer sign the representation letter in the terms set out in the report.

*During discussion of this item Mr Page declared a personal, non-prejudicial, interest due to him being Chairman of the County Council Pensions Board mentioned in the report.*

**66/10. Internal Audit Progress Report**

The Committee received a joint report of the Treasurer and Chief Constable presenting the latest internal Audit progress report. A copy of the report marked 'G' is filed with the minutes.

Members asked that sample sizes be made clear in future reports. Members asked that consideration be given to a media release.

It was RESOLVED to accept the audit reports and agree the management responses in each case.

**67/10. Audit Report and Governance Monitoring**

The Committee received a joint report of the Treasurer and Chief Constable monitoring the implementation of audit report recommendations and areas for improvement identified in Annual Governance Statements. A copy of the report marked 'H' is filed with the minutes.

It was RESOLVED to note the contents of the report.

**CHAIRMAN**

10.00 a.m. – 12.05p.m.  
7 September 2010