

**MINUTES OF HERTFORDSHIRE POLICE AUTHORITY AUDIT
COMMITTEE MEETING HELD ON FRIDAY 25 SEPTEMBER 2009 AT
COUNTY HALL, HERTFORD**

PRESENT

Robert Gordon (Chairman), Nigel Brook, Sarah Coffey, Derek Scudder

Hertfordshire Police Authority Officers present:

Bernice Compton	Committee and Members' Services Officer
Claire Cook	Treasurer
Julia Harries	Committee and Members' Services Manager
Andrew White	Chief Executive

Officers in attendance:

Neil Gibson	Audit Manager, Audit Commission
Mark Hodgson	District Auditor, Audit Commission
James Hurley	Director of Resources, Hertfordshire Constabulary
Mike Jarvis	Financial Services Accountant, Hertfordshire Constabulary
Chris Kay	Chief Internal Auditor
Sally-Ann Pearcey	Senior Internal Auditor
Chris Powell	Head of Resources, Hertfordshire Constabulary

**PART 1
IN PUBLIC**

1. APOLOGIES FOR ABSENCE

Apologies were received from Kevin McGetrick and Keith Emsall

2. DECLARATION OF INTERESTS

None

3. MINUTES

RESOLVED

That the Part 1 minutes of the meeting held on Friday 6 March 2009 were confirmed by the Authority as an accurate record and signed by

the Chair. The Committee noted that Item 5 should read Supplementary Opinion Audit Plan 2008/09.

EXTERNAL AUDIT:

4. ANNUAL GOVERNANCE REPORT 2008/09

Mark Hodgson presented the final version of the Annual Governance Report for 2008/09 to the Committee. The report set out the results of audit work during the year and key issues to be considered by the Committee. Members noted that this was a good report and that an unqualified opinion would be issued week commencing 28 September.

Mark Hodgson highlighted Use of Resources scores with the Authority achieving an overall score of 3. This is an excellent score and congratulations were offered to all those involved in this achievement.

RESOLVED

That the Committee:

- Had sufficiently considered and agreed the matters raised in the report so the financial statements could be published
- Taken note of the adjustments to the financial statements set out in the report
- Taken note of the Value for Money (VFM) conclusion and Police Use of Resources (PURE) score
- Agreed to provide a letter of representation on behalf of the Authority
- Agreed the proposed action plan set out in the report

5. AUDIT PLAN 2009/10

The Committee considered the plan setting out the proposed audit work for the 2009/10 financial year.

RESOLVED

The plan was approved by the Committee. More detail would be provided at the next meeting of the Committee.

6. FINAL STATEMENT OF ACCOUNTS 2008/09

Chris Powell presented the amended Statement of Accounts for 2008/09 along with a report of explanation of key adjustments resulting from the external audit review. (The accounts were presented and discussed before the Annual Governance Report.)

The Committee noted the following corrections on page 35 of the Statement of Accounts under the section 'Statement of Total Recognised Gains and Losses 2008/09:

'Surplus arising on revaluation of fixed assets' should read 1,673 and 'In year adjustment to prior balances' should read 570.

RESOLVED

Following completion of the audit, the Committee approved this set of accounts.

The Committee expressed their thanks to the Constabulary Finance Team for their hard work resulting in the accounts being fully approved and signed off.

7. AUDIT OF ACCOUNTS 2008/09 – LETTER OF REPRESENTATION

The Committee considered the letter of representation to the District Auditor to be signed by the Treasurer, Chief Executive and Chair of Audit Committee, prior to an audit opinion being issued on the 2008/09 financial statements.

RESOLVED

The Committee approved the letter.

INTERNAL AUDIT:

8. AUDIT COMMITTEE SELF-EFFECTIVENESS REVIEW

Chris Kay gave a progress report on the Self-Effectiveness Review.

RESOLVED

The Committee noted the report and that a further report would be provided to the meeting in March 2010.

9. PROGRESS REPORT

The Committee considered a report reviewing progress in implementing high priority recommendations raised in internal audit reports and summarised in the Annual Report, which had been circulated to members in June.

The committee noted the final audit reports are filed within the general office of the Police Authority.

Members asked about risk assessments for each outstanding action, in particular the impact on business, severity of risk and temporary measures. The Committee were informed that each action should be implemented in full as soon as possible rather than requiring a temporary solution.

There was an issue raised around implementation dates. Chris Kay explained that the dates are shown in action plans for each area. Andrew White added that the actions under 6.3 Review of Member Skills and Competencies and 6.4 Self assessment are in progress.

Under 6.1 and 6.2, the Committee noted that a Whistle-Blowing Policy and a single Constabulary and Authority Anti Fraud and Corruption Policy would be developed.

RESOLVED

The Committee noted the Internal Audit Annual Report 2008/09 and the progress report with the planned implementation of high priority recommendations.

ACTION

It was agreed that, for the next review, an extra column be included in the Appendices showing plans to measure risks.

Under 6.1 and 6.2, the Committee noted that a Whistle-Blowing Policy and single Constabulary and Authority Anti Fraud and Corruption Policy would be developed – Andrew White to action.

AUTHORITY:

10. POLICE AUTHORITY RISK REGISTER

The Committee were asked to consider the latest version of the Police Authority Risk Register with the recommendation that the format of the register is revised in line with the Constabulary's register. Both registers should be considered together in order to ensure there is no double-counting or gaps. Members requested that this report be kept in the public part of the meeting as much as possible.

RESOLVED

The Committee noted the report and agreed the format of the register be revised in line with the Constabulary's register.

11. EXCLUSION OF PRESS AND PUBLIC

Resolution:

"That under section 100A of the Local Government Act 1972, the Press and Public were excluded from the meeting for the following items of business on the grounds that they involved the likely disclosure of exempt information as defined in paragraphs 1, 3 and 7 of Part I of Schedule 12A of the Act, and the public interest test not to disclose information outweighed the public interest in disclosing it."

PART 2 IN PRIVATE

12. POLICE AUTHORITY RISK REGISTER

The Committee considered the latest version of the Police Authority Risk Register.

RESOLVED

The Committee noted the report.

13. CONSTABULARY RISK REGISTER

The Committee considered an update to the Constabulary Risk Register.

RESOLVED

The Committee noted the report.

Chairman