The Police and Crime Commissioner for Lincolnshire

JOINT INDEPENDENT AUDIT COMMITTEE
5 June 2014
2.30 pm – 5.35 pm

PRESENT:

Members: Mr D Finch (Chairman), Mr J Cawdell, Mr J Gallagher, Mr I Haldenby

Apologies: Mr J Evans (Member), Mr A Hardwick (Police and Crime Commissioner), Mr N Rhodes (Chief Constable), Mrs S Sunderland (External Audit – KPMG), Mrs H Brookes (External Audit – KPMG), Ms S Lane (Internal Audit - Baker Tilly)

OPCC: Ms J Flint (Chief Finance Officer), Miss V Mason (Research and Performance Officer)

Force Officers: Mr K Smy (Deputy Chief Constable), Mr A Tomlinson (Force Chief Finance Officer), Miss V Hepple (Personal Assistant), Mr A Williams (Service Improvement Manager) for agenda item 10, Mr J Schopp (Risk, Policy and Review Officer) for agenda item 14

G4S Officers: Mr S Harrison (G4S Head of Finance), Mr R Jones (G4S Finance) for agenda item 8

Also in Attendance: Mr M Jones (Internal Audit – Baker Tilly)

18/14 DECLARATIONS OF PERSONAL AND/OR PREJUDICIAL INTERESTS

None.

19/14 MINUTES – 28 MARCH 2014

It was confirmed that the information required under the Elected Local Policing Bodies (Specified Information) order 2011 was published on the Commissioner's website.

Resolved:	Responsible Officer:
1. That the minutes of the meeting held on the 28 March be taken as read and signed by the Chairman as a correct record.	-

20/14. SUMMARY ACTION LOG

Resolved:	Responsible Officer:
That	
1. The Summary Action Log be noted.	-
2. A copy of the Scheme of Governance, including Financial & Contract Regulations, be made available to Members.	FCFO

21/14. INTERNAL AUDIT

Mr Jones (Baker Tilly) presented the Internal Audit Progress Report and the Annual Report for 2013/14, incorporating the Internal Audit Opinion. It was confirmed that all work planned for 2013/14 had been completed, although the Progress Report indicated that four reports had yet to achieve “Final” status.

In response to a question about the length of time taken to finalise reports, the CFO advised that a comprehensive planning tool / protocol was in place to manage the process.

The Chairman requested an update be provided at the next JIAC, providing the current status of 2013/14 reports only.

Resolved:	Responsible Officer:
That	
1. The Internal Audit Progress Report be noted.	
2. The Internal Audit Annual Report, 2013/14, incorporating the Internal Audit Opinion, be noted.	
3. An update of the current status of 2013/14 Internal Audit Reports be provided at the next meeting of the JIAC.	Internal Audit
4. The Payments & Creditors Report be circulated to Members in view of its “red” status.	CFO/FCFO
5. Future Progress Reports include the date of fieldwork, to provide a clear indication for Members of when the audit was carried out.	Internal Audit -

22/14. INTERNAL AUDIT REPORTS – IMPLEMENTATION PROGRESS

Resolved:	**Responsible Officer:**
That	
1. The progress made in implementing recommendations contained in Internal Audit Reports be noted.	-
2. All recommendations be included within the summary report (ongoing and completed), and an additional column be added to the summary table showing the date that each report was presented to the JIAC.	DCC

23/14. COMPLIANCE WITH GOVERNANCE ARRANGEMENTS

Resolved:	**Responsible Officer:**
That	
1. The Review of Compliance with Governance Arrangements be noted.	-

24/14. DRAFT FINANCIAL STATEMENTS OF ACCOUNTS 2013/14

The FCFO provided details on the major changes introduced for the Financial Statements 2013/14 based upon guidance from CIPFA and the Audit Commission. The FCFO detailed how these changes impacted upon both the format and content of the Financial Statements. It was confirmed that the approach adopted had been discussed with External Audit (KPMG). Members noted the absence of External Audit at the meeting.

The FCFO confirmed that work was ongoing on the Financial Statements and that a final draft would be presented for consideration and review at the JIAC Working Group meeting on 17 June. The Financial Statements were required to be certified for audit by the CFOs by 30 June 2014. The audited Financial Statements would be presented to the JIAC at its meeting in September 2014,

and signed by the Police and Crime Commissioner and Chief Constable by 30 September 2014.

Resolved: That: 1. The format of the draft Financial Statements 2013/14 be noted. 2. A Working Group be formed comprising the Chairman together with Members as available to review the final draft of the Financial Statements 2013/14 at a meeting on 17 June 2014. All members were invited to submit comment in advance of the meeting if they were unable to attend in person.	**Responsible Officer:** - CFO

25/14. EXTERNAL AUDIT – INQUIRIES OF MANAGEMENT

Resolved: That 1. The report be noted. 2. External Audit be requested to ensure representation at future JIAC meetings.	**Responsible Officer:** - CFO

26/14. HMIC UPDATE REPORT

Resolved: That 1. The report be noted. 2. A summary report on HMIC Inspection results / recommendations be presented at future JIAC meetings. 3. JIAC Members be included on the circulation list for the Police and Crime Commissioner's responses to HMIC Reports.	**Responsible Officer:** - DCC / A Williams CFO

27/14. POLICE AND CRIME COMMISSIONER'S RISK REGISTER AND ASSURANCE MAP

Members discussed the linkages between the Risk Register and the Assurance Map and concluded that a discussion should take place to consider this in advance of the next JIAC.

Resolved: That 1. The Police and Crime Commissioner's Risk Register and developing Assurance Map be noted. 2. A meeting be convened to discuss the linkages between the Risk Register and the Assurance Map.	**Responsible Officer:** - RPO

28/14. AUDIT COMMITTEE – FORWARD PLAN

It was noted that the Chairman would meet with Members individually and with the Police and Crime Commissioner and Chief Constable to review performance.

Resolved: That 1. The forward plan be noted. 2. The RPO to circulate a copy of the CIPFA Audit Committee Self-Assessment tool.	**Responsible Officer:** RPO

EXCLUSION OF PRESS AND PUBLIC

29/14. OVERVIEW OF DATA SECURITY MANAGEMENT

Members thanked the DCC for a very informative document. It was noted that JIAC Members would receive further briefing at their forthcoming visit to the Information Management Unit.

Resolved: That 1. The Data Security Management Report be noted.	**Responsible Officer:** -

30/14. LINCOLNSHIRE POLICE RISK REGISTER

Members suggested that consideration be given to producing Force and OPCC risk registers / plans in a similar format.

Resolved: That	**Responsible Officer:**

1. The report be noted. 2. Consideration be given to producing force and OPCC risk registers / plans in a similar format.	- RPO / James Schopp

31/14. FEEDBACK ON MEETING

The Chair invited Committee members to provide feedback on the meeting.

Members agreed that meetings should be planned in accordance with key timeframes for reporting, particularly in June when reviewing accounts

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CHAIRMAN