



Cambridgeshire
Police & Crime
Commissioner



Creating a safer
Cambridgeshire

MINUTES - JOINT AUDIT COMMITTEE

Date: 18 September 2013
Time: 13:30
Location: South Cambridgeshire Hall, Cambourne

Committee Members: Ms Nicola Scrivings (Chairman)
Mr Ansar Ali
Mrs Catherine Crawford
Ms Nicola Mullany
Mr Michael Hindmarch

In Attendance: Sir Graham Bright, Police and Crime Commissioner
Mr Brian Ashton, Deputy Police and Crime Commissioner
Dr Dorothy Gregson, Chief Executive
Mr John Hummersone, Chief Finance Officer (OPCC)
Miss Eve Landon, Policy Officer
Mr Simon Parr, Chief Constable
Mrs Niki Howard, Chief Finance Officer (Constabulary)
Mrs Kate Moore, Business Manager (Constabulary)
Superintendent Melanie Dales
Mr Mark Hodgson, Audit Director, Ernst & Young
Ms Natalie Smith, Asst Manager, Ernst & Young
Mr Daniel Harris, Director, RSM Tenon (Head of Internal Audit)
Ms Suzanne Lane, Senior Manager, RSM Tenon

1. Welcome and Introductions

The Police and Crime Commissioner welcomed everyone and introduced the Chairman. This being the first meeting of the new Committee all those in attendance introduced themselves.

2. Election of Vice Chairman

It was agreed to defer this item until the next meeting of the Joint Audit Committee.

3. Apologies

No apologies were received.

4. Declarations of Interest

The Chairman informed the Committee of her role as a Commissioner of the Audit Commission.

5. Minutes of the Meeting held on 17 June 2013

The minutes of the meeting held on 17 June 2013 were approved and signed by the Chairman.

6. Review of Joint Audit Committee Terms of Reference

The Chief Finance Officer (OPCC) introduced the report and explained that the Terms of Reference had been produced in line with the Home Office Financial Management Code of Practice and CIPFA guidelines. They had also been considered by the Interim Committees..

It was recognised that the Committee existed to serve both the Chief Constable and the Police and Crime Commissioner. Such committees were in their infancy and it was agreed that the Terms or Reference should be kept under review.

It was also agreed that the Statement of Purpose be amended to provide further clarity and members proposed some further additions to the text.

The Chief Executive outlined the purpose of the Integrity Sub-Committee, emphasising the NOLAN principles and it was agreed that the Chief Executive and the Chairman would meet to discuss the arrangements for the Sub-Committee.

Resolved:

- (i) *For the CFO (OPCC) to update the Terms of Reference for circulation to members and consideration at the next meeting of the Committee.*

7. Internal Audit Charter and 2013/14 Progress Report

The Chief Finance Officer (OPCC) explained that the Internal Audit Charter needed to be signed off by the Chief Finance Officers and by the Chairman.

The Head of Internal Audit informed the Committee that the Charter defined the auditor's role and responsibilities as well as providing an overview of the internal audit process. The Committee was reassured that there were regular independent reviews of the internal audit process and that in the last review the process was found to be compliant with all requirements.

The Head of Internal Audit formally reported the acquisition of RSM Tenon by Baker Tilley. He did not expect this to have any material impact on clients. It would be business as usual, using the same methodology and staff.

Moving to the Progress Report on the 2013/14 internal audit programme, the Head of Internal Audit summarised the recommendations stating that there were no negative (red) assurances, and that they had been in regular contact with the respective Chief Finance Officers.

The Head of Internal Auditor sought guidance from members in relation to the level of detail they would like to receive in future reports.

Following discussion it was agreed that full audit reports would be sent to members, this would provide some context and an overview of the business area being audited. In addition, the Head of Internal Audit's progress report to the Committee would contain more information if there were red or red/amber assurances.

Resolved:

- (i) To note the progress report and that all completed audit reports would be circulated to members.
- (ii) To approve the Internal Audit Charter for signature by the Chairman and CFOs.

8. Audit Recommendations – Progress Report

The Chief Finance Officer (Constabulary) introduced the consolidated progress report on outstanding audit recommendations. It was pointed out that there were a few outstanding audit recommendations in relation to collaboration and the governance thereof; this would be remedied once the Section 22 agreements had been finalised. The Chief Executive reassured the Committee that mechanisms were in place for audit and risk assessment across Bedfordshire, Cambridgeshire and Hertfordshire.

The Chairman requested that members receive a briefing on the detail of the legislation and section 22 agreements.

Resolved:

- (i) To note the report.
- (ii) For members to receive a briefing in regard to collaboration.
- (iii) To receive an update on the progress with audit recommendations at each meeting.

9. Final Accounts – 2012/13

The Chief Finance Officer (OPCC) introduced the accounts and the supporting documentation and noted that although the Commissioner and Chief Constable were officially two corporations sole, for accounting purposes the two formed one group. The Committee was informed that the accounts required approval by the Chief Constable and the Police and Crime Commissioner by 30 September 2013.

