

GRAMPIAN JOINT POLICE BOARD

STEWARDSHIP SUB-COMMITTEE

ABERDEEN, Monday 13th June 2011 – Minute of meeting of **GRAMPIAN JOINT POLICE BOARD, STEWARDSHIP SUB-COMMITTEE.**

Present:- Councillor Hendry, Chair, Councillor Bell, Councillor Collie, Councillor Mair and Councillor Shepherd

In Attendance:- Ms Karen Williams, Director of Corporate Services, Grampian Police, Mr Gary Black, Senior Accountant, Grampian Police, Superintendent Willie MacColl, Development & Governance, Grampian Police, Ms Helen Christie, Performance & Improvement Manager, Grampian Police, Mr Iain Robbie, External Audit, Ms Janie Keddie, Internal Audit, Ms Karen Donnelly, Depute Clerk and Ms Fiona Smith, Aberdeen City Council.

APOLOGIES FOR ABSENCE

1. Apologies for absence were intimated on behalf of Councillor Greig, Mr Gary Craig, Grampian Police and Mr Barry Jenkins, Treasurer.

MINUTE OF PREVIOUS MEETING OF THE GJPB STEWARDSHIP SUB-COMMITTEE OF 28TH MARCH 2011

2. The Sub-Committee had before it and approved as a correct record, the Minute of the previous Grampian Joint Police Board Sub-Committee meeting of 28th March 2011, subject to the following amendments being made:

Item 7: To remove the highlighted from the text in the final sentence of this item.

Item 8: To correct the numbering of this item.

Item 10: To remove the word 'External' from the first line and replace with 'Internal'.

The Sub Committee Resolved:

To approve the minute subject to the changes noted being made.

MATTERS ARISING

3. There were no matters arising.

The Sub Committee Resolved:

To note that there were no matters arising.

CONTINUOUS IMPROVEMENT REPORT

4. The Sub Committee had before it a report by the Chief Constable that provided an update on the work of the Continuous Improvement Unit.

Superintendent Willie MacColl introduced the report and advised that the CI Unit has recently completed work on drafting the improvement plan in light of the Best Value audit and Inspection report. The report also provided a summary of current areas of work namely SCOPE Business Benefits.

Finally, the report advised that the efficiency savings achieved by Grampian Police during the year 2010/11 exceed the Efficient Government target by 23%. In 2010/11, savings of £6.5m have been achieved.

The Sub Committee Resolved:

To note the report.

ACTION PLAN UPDATE - AUDIT RECOMMENDATIONS

5. The Sub-Committee had before it a report by Chief Constable which provided an update on the progress of implementing previous internal and external audit recommendations.

The Director of Corporate Services introduced the report and advised that, of the 15 recommendations due to be implemented, 12 have now been completed. Three recommendations remain outstanding although all now have a date for completion allocated. Two of these outstanding recommendations relate to the signing of Service Level Agreements with other organisations and delays in the drawing up of these have been the cause of slippage on the stated timescales.

Councillor Collie sought advice regarding the meaning of the acronym 'PAMP'. The Director of Corporate Service advised that this stands for 'Property Asset Management Plan'.

The Sub Committee resolved:

To note the progress made to date on audit reports.

REVIEW OF FINANCIAL REGULATIONS

6. The Sub-Committee had before it a report from the Chief Constable which provided an update with respect to the review of the Force's Financial Regulations.

Mr Gary Black introduced the report and advised that the Regulations were last reviewed in March 2008. In line with good practice a review of the Regulations has recently been conducted and it is recommended that no amendments to the Regulations are required. Again, in line with good practice, a review of the Regulations will be conducted in two years time with the results reported to the Stewardship Sub Committee thereafter.

The Sub Committee resolved:

To note the report.

OPENING IFRS BALANCE SHEET AND 2009/10 SHADOW ACCOUNTS TEMPLATES REVIEW

7. The Sub Committee had before it a report from the External Auditor which set out the progress made so far in connection with the requirement, from 2010/11, for the Board's accounts to be prepared in accordance with International Financial Reporting Standards (IFRS).

Mr Ian Robbie introduced the report and advised that the requirement to report in accordance with IFRS is a huge challenge involving a series of complex and resource intensive changes in accounting policy. The report advised that a final version of the opening IFRS balance sheet was completed in February 2011 along with a restated cash flow statement. A full set of shadow accounts is yet to be prepared.

Mr Robbie advised that the External Auditors, subject to completion of the Audit, are satisfied with the progress made to date and are content that the Force have satisfactory arrangements in place to implement all required changes.

Sub Committee Members noted the content of the report.

The Sub Committee resolved:

To note the report.

FINANCIAL STATEMENTS AUDIT PLAN FOR 2010/11

8. The Sub Committee had before it a report from the External Auditor which detailed the approach to be taken by the External Auditors to the audit of financial statements for the year ended 31st March 2011. In addition the report provided an update of the interim audit work to date.

Mr Ian Robbie introduced the report and advised of the process by which the audit plan is developed. The report details the expectations of the External Auditors with regard accounts preparation, the audit scope, the interim audit work conducted thus far and the issues highlighted for the year-end audit.

Sub Committee Members noted the content of the report.

The Sub Committee resolved:

To note the report.

INTERNAL AUDIT REPORT – REVIEW OF PAYROLL CONTROLS

9. The Sub-Committee had before it a report from the Internal Auditor which presented the results of an Internal Audit review of the Forces framework of payroll controls.

Ms J Keddie introduced the report and provided an overview of the framework of payroll controls in place and of the audit process. She advised that the review had given rise to 4 recommendations, each of which have actions agreed to address them.

Members requested that the date for implementation be stated within the report rather than 'within month' being stated as the timescale.

The Sub Committee resolved:

To note the Report.

INTERNAL AUDIT STATUS UPDATE

10. The Sub-committee had before it a report from the Internal Auditor which provided an overview of the current status of Internal Audit Reviews which formed part of the 2010/11 programme.

Ms J Keddie introduced the report and provided a summary with respect to the business areas detailed within it. The internal audit plan for 2010/11 details 6 projects covering a range of business areas for which 92 days have been scheduled. 4 projects have been completed and the remaining 2 are at the fieldwork stage. A total of 84 actual days have been conducted to date.

The Sub Committee resolved;

To note the update position detailed within the report.

STRATEGIC AUDIT PLAN 2011/12

11. The Sub Committee had before it a report from the Internal Auditor which presented the proposed Internal Audit Plan for 2011/12 along with an explanation of the planning process.

Ms J Keddie introduced the report and provided a summary of the planning process which has led to the production of the Internal Audit Plan for 2011/12. This process considers Force Priorities, other sources of assurance and audit coverage, emerging issues and the Force Risk register.

Councillor Hendry requested further information regarding the Staff Survey, particularly whether this covered Police Staff as well as Officers. The Director of Corporate Services advised that all Officers and Staff are electronically sent the survey and invited to complete it. She further advised that the outcome of the survey would be presented to the Full Board in due course.

The Sub Committee resolved:

To approve the Internal Audit Plan for 2011/12.

EXEMPT INFORMATION

Prior to considering the remaining items of business the Board resolved that in terms of Section 50A (4) of the Local Government (Scotland) Act 1973 that the public be excluded from the meeting during the consideration on the items on the grounds that it was likely in view of the nature of proceedings that if members of the public were present during the consideration of these items that there would be a disclosure to them of exempt information as defined in paragraph 1 of part 1 of Schedule 7A of the said Act.

INTERNAL AUDIT REPORT – REVIEW OF THE COMMUNITY INITIATIVE FUND

- 12.** The Sub-Committee had before it a report from the Internal Auditor which presented the results of an Internal Audit review of the Forces Community Initiative Fund.

Ms Keddie introduced the report and provided an overview of the framework of controls in place and of the audit process. She advised that the review had given rise to 9 recommendations, the majority of which have actions agreed to address them.

Mr Black explained that two of the recommendations, which are not priorities for the Finance Team will be addressed when staff resources are available.

Members requested further information regarding the operation of the Community Initiative Fund which was provided by the Director of Corporate Services.

The Sub Committee resolved:

To note the Report.

HMICS THEMATIC UPDATE REPORT

- 13.** The Sub-Committee had before it a report by the Chief Constable which provided an update on the progress to date relating to Action Plans initiated following HMICS Thematic Inspections.

Superintendent Willie MacColl introduced the report as advised that 5 of the action plans have now been completed and are recommended for closure. The remaining 6 plans have 18 recommendations agreed by the Force Executive Board, 14 of which are now completed and the remaining 4 are on-going.

The report also provided an update with respect to the future direction of the HMICS Review of the Thematic process.

The Sub Committee resolved:

- To endorse the progress to date on the outstanding Action Plans.
- To endorse the closure of 5 action plans
- To otherwise note the content of the report

FULL RISK REGISTER 2011/12

- 14.** The Sub-Committee had before a report by the Chief Constable which provided the Full Risk Register for 2011/12.

Superintendent Willie MacColl introduced the report and provided a summary of the contents of the Full Risk Register along with a summary of the process by which it is prepared and updated.

The Sub Committee resolved:

To note the report

SIGNIFICANT RISK REGISTER SUMMARY

- 15.** The Sub-committee had before it a report from the Chief Constable providing an update on progress made in relation to significant risks and which presented Members with an up-to-date version of the Significant Risk Register.

Superintendent Willie MacColl introduced the report and highlighted a number of areas within it to Members.

The Sub Committee resolved:

To note the report.

DEBTOR WRITE OFFS IN 2011/12

- 16.** The Sub-Committee had before it a report detailing the invoices which have been raised by the Force but have been subsequently written off with approval of the Deputy Director of Corporate Services.

Mr Gary Black introduced the report and advised of those write offs which have taken place since the last report to the Sub Committee. The report also provided further details of outstanding debts analysis for Members information.

The Sub Committee resolved:

To note the report.

COUNCILLOR ALLAN HENDRY – Chairperson