

**Appendix 5 to the minute of
meeting of Tayside Joint Police
Board of 29 January 2006.**

MINUTE of MEETING of the **AUDIT SUB-COMMITTEE** of **TAYSIDE JOINT POLICE BOARD** held in Conference Room 1, Tayside Police Headquarters, West Bell Street, Dundee on Tuesday 12 December 2006 at 11.00 am.

Present: Councillor COLIN YOUNG, Depute Lord Provost CHARLES FARQUHAR OBE, Councillors JAMES BARRIE, JACK GIBB (substitute for Councillor IAN MACKINTOSH).

Apologies: Apologies for absence were intimated on behalf of Councillors RON SCRIMGEOUR IAN MACKINTOSH and LEWIS SIMPSON.

Councillor COLIN YOUNG, Convener, in the Chair.

1. DECLARATIONS OF INTEREST

There were no declarations of interest made.

2. MINUTE OF PREVIOUS MEETING

The [minute of meeting of the Audit Sub-Committee of 29 August 2006](#), which had been submitted to the Board on 13 November 2006 was approved as a correct record and signed by the Convener.

3. BEST VALUE REVIEW OF INFORMATION MANAGEMENT OVERVIEW

With reference to Article 4 of the minute of meeting of this Sub Committee of 13 June 2006, there was submitted Report No PB71/06 by the Chief Constable providing members with an overview of the Best Value Review of Information Management.

The Report indicated that the review report made 40 recommendations and the actions emanating from them, and the implementation dates were contained in the Action Plan attached as Appendix A of the Report.

The Sub-Committee agreed:-

- (i) to note the main findings of the Best Value Review into Information Management; and
- (ii) to approve the Action Plan as detailed in Appendix A to the Report.

4. BEST VALUE REVIEW OF SUCCESSION PLANNING OVERVIEW

With reference to Article 4 of the minute of meeting of this Sub Committee of 13 June 2006, there was submitted Report No PB72/06 by the Chief Constable providing members with an overview of the Best Value Review of Succession Planning.

The Report indicated that the review report made 17 recommendations and the actions emanating from them and the implementation dates were contained in the Action Plan attached as Appendix A of the Report.

The Sub-Committee agreed:-

- (i) to note the main findings of the Best Value Review of Succession Planning; and
- (ii) to approve the Action Plan as detailed in Appendix A to the Report.

5. BUSINESS BENEFITS 2005/2006 - UPDATE

There was submitted Report No PB73/06 by the Chief Constable which provided members with an update on the efficiency savings and business benefits achieved by the Force in 2005/2006.

The Report indicated that Tayside Police had recorded business benefits and quality improvements accruing from Best Value Reviews and other continuous improvement initiatives for a number of years. For 2005/2006 all Forces would be required to evidence such efficiencies as part of the Efficient Government savings target.

During 2005/2006 the Force had achieved significant cash and non-cash efficiency savings. In addition, the Force had generated numerous quality improvements in a number of functions across the Force area. These savings and improvements had assisted the Force in operating within the cash limited budget set by the Board and contributed significantly to the high performance levels achieved in 2005/2006. The Force had exceeded the savings targets for 2005/2006 set by the Scottish Executive. A total of £525,767 in cash savings and £1,197,606 in non-cash savings had been achieved. In addition to cash releasing and time releasing savings, many quality improvements had been achieved and some of these were documented in the Report.

The Report concluded that the efficiency savings targets for 2006/2007 would increase significantly to £304,000 for cash savings and £2,652,000 for non-cash savings. The Force's ability to sustain the level of savings recorded in 2005/2006 would be severely tested and it was assumed that any excess savings achieved last year could be carried forward and counted against the targets for 2006/2007.

The Sub-Committee welcomed the Report and noted the cash and non-cash releasing efficiency savings and quality improvements achieved in 2005/2006.

6. RISK MANAGEMENT

With reference to Article 7 of the minute of meeting of the Board of 31 January 2005, there was submitted Report No PB74/06 by the Chief Constable which detailed the background relating to the development of a Corporate Risk Register on behalf of the Board.

The Report indicated that the Force had been working for some time to develop a Corporate Risk Register which reflected the risks facing the Force and also identified the types of risk which could be experienced by organisations similar to Tayside Police. The Force had been assisted in the process by the engagement of a locally based consultant with many years experience in the field of risk management.

Considerable progress had been made in developing risk management arrangements within the Force which had resulted in the production of a Corporate Risk Register and work was ongoing to develop a divisional/departmental risk register.

The Sub-Committee agreed:-

- (i) to note the contents of the Report;
- (ii) to approve the adoption of the Corporate Risk Register appended to the Report; and
- (iii) to note further updates would be provided periodically to the Sub-Committee outlining how risk management was being effected within the Force.

7. INTERNAL AUDIT PLAN UPDATE REPORT

With reference to Article 3 of the minute of meeting of this Sub-Committee of 13 December 2005, there was submitted Report No PB75/06 by the Treasurer which provided an update on the completion of the 2005/2006 Internal Audit Plan and the proposed contract arrangements for the provision of additional internal audit services to the Board.

The Report indicated that the 2005/2006 Plan had now been completed with the Corporate Governance and Command and Control Reports finalised. It was highlighted that the business continuity element had been deferred until 2006/2007 to allow the Force Executive to consider the best way forward in relation to the Civil Contingencies Act. The Report concluded that the

vast majority of core work in relation to the 2005/2006 Plan had been completed with one follow-up still on course. The completion of the 2005/2006 programme concluded the current contract with Henderson Loggie for the provision of additional internal audit services to the Board. Arrangements had been made to undertake a competitive tendering exercise to appoint new contractors for the period 2006/2007 to 2008/2009.

The Sub-Committee agreed:-

- (i) to note the completion of the 2005/2006 Audit Plan;
- (ii) to note that the completion of the 2005/2006 Audit Plan concluded the three year contract with Henderson Logie; and
- (iii) to note that a competitive tendering exercise would be undertaken to appoint another contractor to provide additional internal audit services to the Board.

8. INTERNAL AUDIT REPORTS

There was submitted Report No PB76/06 by the Treasurer providing the Sub-Committee with the Internal Audit Reports issued since the last Audit Sub-Committee.

The Report indicated that, as part of the Annual Audit Plan, Internal Audit issued a formal Report for each audit undertaken. Appended to the Report was a copy of the Internal Audit Reports on Corporate Governance and the Local Code 2005/06 and Command and Control (Follow-up).

The Sub-Committee agreed:-

- (i) to note the contents of the Internal Audit Report; and
- (ii) to note that the Chief Internal Auditor would follow-up the agreed Action Plans in due course.

9. EXTERNAL AUDIT REPORTS

There was submitted Report No PB77/06 by the Treasurer which provided the External Audit reports issued since the last meeting.

Mr Neil O'Connor, External Auditor, was present and gave a brief summary of the Reports to the Sub-Committee.

The Sub-Committee agreed:-

- (i) to note the contents of the attached External Audit Reports; and
- (ii) to note that the engagement of Audit Scotland, as the Board's External Auditor, was now concluded.