

TAYSIDE JOINT POLICE BOARD

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 14 June 2005 at 10.00 am.

Present: Councillors COLIN YOUNG, JIM BARRIE and LEWIS SIMPSON.

Apologies: Apologies for absence were intimated on behalf of Depute Lord Provost CHARLES FARQUHAR OBE and Councillor RON SCRIMGEOUR.

Councillor 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 24 March 2005](#) was submitted, approved as a correct record and signed by the Convener.

3. INTERNAL AUDIT REPORTS

There was submitted Report No PB43/05 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 were full copies of the Internal Audit Reports on creditors and payroll and follow-up on tendering.

The Sub-Committee agreed:-

- (i) to note the contents of the Internal Audit Reports and
- (ii) that the Chief Internal Auditor would follow-up the agreed action plans in due course.

4. INTERNAL AUDIT PLAN UPDATE REPORT

There was submitted Report No PB44/05 by the Treasurer which provided members with an update on the progress of the Internal Audit Plan for 2004-2005.

The Report indicated that the three year Strategic Audit Plan covering the period 2003/2004 to 2005/2006 previously agreed by the Finance Sub-Committee on 23 March 2004, had progressed significantly since the last update Report. A snapshot of the position at 31 May 2005 was given in the Report.

The Audit Sub-Committee agreed to note the progress to date.

5. CHIEF INTERNAL AUDITOR'S CORPORATE GOVERNANCE AND INTERNAL FINANCIAL CONTROL ASSURANCE STATEMENTS

With reference to Article 7 of the minute of meeting of the Board of 31 January 2005, there was submitted Report No. PB45/05 by the Treasurer which detailed the Chief Internal Auditor's independent assurance opinions in relation to both the overall corporate governance arrangements and internal financial controls for 2004/2005.

The Report indicated that the Chief Internal Auditor had been tasked with providing an annual independent review of the Local Code of Corporate Governance to provide assurance on adequacy, effectiveness and compliance. The Report detailed the progress that had been made in relation to the development of systems and allocation of responsibilities to support the Local Code. However, the later timescale of adoption of the Code had meant that there would still remain a number of areas to be addressed as at 31 March 2005 to fully meet its requirements.

The Sub-Committee agreed:-

- (i) to note the Chief Internal Auditor's opinion in relation to Corporate Governance and the Local Code;
- (ii) to note the Chief Internal Auditor's Annual Internal Financial Control report and assurance statement; and
- (iii) to note a full Internal Audit Report in relation to 2004-2005 Corporate Governance would be presented to both the Board and the Audit Sub-Committee in due course.

6. EXTERNAL AUDIT PLANNING MEMORANDUM

There was submitted Report No. PB47/05 by the Treasurer which provided members with the Planning Memorandum issued by the Board's appointed external Auditor.

Mr Crosbie, the external auditor, was present and addressed the meeting.

The Sub-Committee agreed to note the contents of the Audit Planning Memorandum, detailed in the Appendix to the Report, for 2004/2005 as submitted by Audit Scotland.

7. CONTINUOUS IMPROVEMENT ACTIVITY SUMMARY REPORT

There was submitted Report No. PB41/05 by the Chief Constable which provided members with the progress of current inspection and review activities.

The Report indicated that, since the introduction of revised arrangements in September 2002, inspection and reviews had played an influential role in the development of Tayside Police. Inspections involved a comprehensive examination and an analysis of activity, processes and procedures to ensure existing and established services/functions were performing efficiently and effectively. Inspections and reviews had proved to be significant factors in making improvements in Tayside Police.

The Report outlined a sample of the improvements that had been made and those that would be made as a result of inspection of Productions on Lost and Found Property, a review of the role of Lead Constables and the review of the Standard Prosecution Report process. Already, a great deal of work had been achieved resulting in improved services for both the internal and external partners of Tayside Police and efforts would continue to be applied to ensure successful implementation of those recommendations still outstanding.

The Sub-Committee agreed to note the progress of current inspection and review activity.

8. BEST VALUE REVIEW OF FLEET MANAGEMENT - ACTION PLAN

With reference to Article 3 of the minute of meeting of the Best Value Steering Group of 1 July 2003, there was submitted Report No. PB42/05 by the Chief Constable providing members with an overview of the Best Value Review of Fleet Management.

The Report indicated that the Review Report made 35 recommendations and their grading, actions emanating from them, the person responsible for the action and the implementation dates were contained in the Action Plan attached as Appendix 1 of the Report.

The Sub-Committee agreed:-

- (i) to note the main findings of the Best Value Review of Fleet Management; and

(ii) to approve the Action Plan as detailed in Appendix 1 to the Report.

P2(C) -21.06.05
g:\wp\cttee\tjpb\minutes\2005\as605.rtf