

**Appendix IV to the minute of
meeting of Tayside Joint Police
Board of 8 May 2006.**

MINUTE of MEETING of the **AUDIT SUB-COMMITTEE** of **TAYSIDE JOINT POLICE BOARD** held in Conference Room 1, Tayside Police Headquarters, 4 West Bell Street, Dundee on Friday 24 March 2006 at 11.00 am.

Present: Councillor COLIN YOUNG, RON SCRIMGEOUR, ALISTAIR BARR (substitute for Councillor LEWIS SIMPSON) and CHRISTINA ROBERTS (substitute for Councillor JIM BARRIE).

Apologies: Apologies for absence were intimated on behalf of Depute Lord Provost CHARLES FARQUHAR OBE AND Councillor GEORGE REGAN.

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 13 December 2005](#), which had been submitted to the Board on 30 January 2006, was approved as a correct record and signed by the Convener.

3. INTERNAL AUDIT PLAN UPDATE REPORT

There was submitted Report No PB17/06 by the Interim Treasurer which provided an update on the progress of the Internal Audit Plan for 2005/2006.

The Report indicated that progress had been made in relation to the 2005/2006 Audit Plan, with audit briefs for all areas of work agreed and two of the audits currently on course.

The Audit Sub-Committee agreed to note the progress to date in relation to the 2005/2006 Audit Plan.

4. INTERNAL AUDIT REPORTS

There was submitted Report No PB18/06 by the Interim Treasurer providing the Sub-Committee with the Internal Audit Reports issued since the last meeting.

The Report indicated that, as part of the Annual Audit Plan, a review of the procedures and processes in place for the Corporate Credit Card had been completed and a copy of the full Report was appended to the Report. The audit had concluded that based on the audit work reasonable assurances could be taken that the systems and procedures in place for the corporate credit card were adequate. However, a number of areas for improvement had been identified and a follow up of this area would be undertaken in due course. Thereafter, a progress report would be brought forward to this Sub-Committee.

The Interim Treasurer underscored that there was no impropriety inferred within the Report surrounding the use of Corporate Credit cards

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 Plan in due course.

5. EXTERNAL AUDIT REPORTS

There was submitted Report No PB19/06 by the Interim Treasurer which detailed the External Audit Reports issued since the last meeting.

Neil O'Connor, Audit Scotland, was present and gave a brief summary of the Financial Strategy Report to the Sub-Committee.

After members' questions had been asked and answered, the Audit Sub-Committee noted the contents of the External Audit Reports.

6. BEST VALUE REVIEW OF CUSTODY CARE AND PRISONER HANDLING - SUMMARY OF PROGRESS

With reference to Article 6 of the minute of meeting of this Sub-Committee of 30 August 2005, there was submitted Report No PB20/06 by the Chief Constable providing members with an overview of the progress made against the recommendations produced following the service Review carried out into Custody Care and Prisoner Handling.

The Report indicated that the Force had implemented 51 of the 67 recommendations made arising out of the review and work on a further 7 continued to be progressed. Due to various reasons, it had been agreed that 9 recommendations could not be implemented.

The Sub-Committee agreed:-

- (i) to note the progress made against the main findings of the review; and
- (ii) to note that work on the remaining recommendations still requiring to be completed would continue to be progressed.

7. BEST VALUE REVIEW OF FLEET MANAGEMENT - SUMMARY OF PROGRESS

With reference to Article 8 of the minute of meeting of the Audit Sub-Committee of 14 June 2005, there was submitted Report No PB21/06 by the Chief Constable providing members with an overview of the progress made against the recommendations produced following the Best Value Review carried out into Fleet Management.

The Report indicated that the Force had implemented 32 of the 35 recommendations arising out of the Review and work on a further 3 continued to be progressed.

The Sub-Committee agreed:-

- (i) to note the progress made against the main findings of the Review; and
- (ii) to note that work on the remaining recommendations still requiring to be completed would continue to be progressed.

8. CONTINUOUS IMPROVEMENT ACTIVITY SUMMARY REPORT

With reference to Article 8 of the minute of meeting of the Audit Sub-Committee of 13 December 2005, there was submitted Report No PB22/06 by the Chief Constable which provided members with a Report on the progress of the recent review of the Occupational Health Service provided by CIGNA.

The Report outlined the improvements made following the review of CIGNA which would enhance service delivery. The Report also detailed the progress to date on the main recommendations which were not yet complete.

The Committee agreed to note the progress made in taking forward the main findings of the review.