

TAYSIDE JOINT POLICE BOARD

MINUTE of MEETING of the **FINANCE SUB-COMMITTEE** held in Conference Room 1, Tayside Police Headquarters, West Bell Street, Dundee on Tuesday 23 March 2004 at 9.30 am.

Present: Councillor COLIN YOUNG, Depute Lord Provost CHARLES FARQUHAR OBE, Councillor JACK GIBB, Depute Provost STEWART McGLYNN (substitute for Councillor Ron Scrimgeour), Councillors NEIL I C POWRIE and CHRISTINA ROBERTS.

Apologies: Apologies for absence were intimated on behalf of Councillors RON SCRIMGEOUR, and ALAN JACK.

Councillor YOUNG, Convener in the chair

1. MINUTE OF PREVIOUS MEETING

The minute of meeting of the Finance Sub-Committee of 16 December 2003 was submitted and approved as a correct record.

2. REVENUE MONITORING STATEMENT AND PROVISIONAL OUTTURN

With reference to Article 2 of the minute of meeting of this Committee of 16 December 2003, there was submitted Joint Report No. PB 12/04 by the Chief Constable and the Treasurer detailing the actual revenue expenditure incurred and income received for the period 1 April 2003 to 31 January 2004. The Report also detailed the projected position as at 31 March 2004.

Overall, the net expenditure incurred by the Force over the ten month period was satisfactory. Close monitoring of the expenditure and income position would continue throughout the year to ensure the most advantageous financial position for the Board was achieved at year end.

The Sub-Committee agreed:-

- (i) to note the terms of the Report; and
- (ii) to delegate authority to the Chief Constable and the Treasurer to ensure the most advantageous financial position for the Board at the year end (but without detrimental financial impact on the constituent authorities).

3. CAPITAL MONITORING STATEMENT

With reference to Article 3 of the minute of meeting of this Sub-Committee of 16 December 2003, there was submitted Joint Report No PB 13/04 by the Chief Constable and Treasurer advising members of the actual capital expenditure incurred for the period from 1 April 2003 to 29 February 2004 and measuring projected capital expenditure for the year against the budgeted provision for the year.

Capital expenditure would continue to be managed and steps taken to ensure capital expenditure levels at the end of the financial year were within the authorised limits of the issued section 94 consents and the capital receipts available in order to maximise the Board's capital expenditure position in 2003/2004, and to ensure that there were no unused consents or capital receipts as at 31 March 2004.

The accompanying monitoring statement indicated that most of the projects prioritised by the Board would be commenced this year and sufficient current and future funding existed to complete the Virtual Contact Centre Project.

The Sub-Committee agreed:-

- (i) to note the position as at 29 February 2004 as per the monitoring statement;
- (ii) to note that projections of the year end position would be ongoing and brought forward on a regular basis to the Board;
- (iii) to note the Board had secured additional capital grants totalling £400,000 from the Scottish Executive which was to be used to purchase DNA equipment;
- (iv) to note the continued actions taken in respect of the projected underspend relating to the Virtual Contact Centre Project in the current financial year to ensure funds would be available to complete the project in the next financial year; and
- (v) to delegate authority to the Chief Constable and the Treasurer to bring about the most advantageous capital expenditure position to the Board at the financial year end by utilisation of Section 94 consents and available capital receipts

4. TREASURY MANAGEMENT STRATEGY STATEMENT - 2004/2005

There was submitted Report No PB 14/04 by the Treasurer apprising members of the proposed Treasury Management Strategy for Tayside Joint Police Board in 2004/2005.

The Report indicated that the production of a Treasury Management Strategy statement was a requirement of the Treasury Management in the Public Services Code of Practice issued by the Chartered Institute of Public Finance and Accountancy in 2001.

The Sub-Committee approved the Treasury Management Strategy Statement, attached to the Report, for the Board for 2004/2005.

5. MISCELLANEOUS ACCOUNTS - DEBT WRITE OFF

There was submitted Joint Report No. PB 15/04 by the Chief Constable and Treasurer which detailed miscellaneous accounts, which were recommended for write-off.

The Report indicated that debt recovery procedures were carried out on behalf of the Board, under the terms of a Service Level Agreement, by Dundee City Council. Almost all invoices recommended for write-off referred to those issued as re-charges for the securing of premises. Due to the nature of the invoices, they were historically difficult to collect, normally because the debtor became untraceable, with the correspondence often returned marked by the postal service as "gone away".

The Sub-Committee agreed that the accounts, detailed in Appendix 1 of the Report, amounting to £6,957.96 be written off as irrecoverable.

6. CORPORATE GOVERNANCE 2003-2004 - UPDATE

With reference to Article 7 of the minute of meeting of this Sub-Committee of 31 March 2003, there was submitted Joint Report No. PB 16/04 by the Chief Constable and the Treasurer which detailed an update of the work currently being undertaken in relation to corporate governance arrangements

The Report indicated that work was currently ongoing at officer level to develop a Code of Governance suitable to the needs of the Board and, at the same time, develop a framework of assurances which would be necessary to allow a wider Corporate Governance statement to be provided.

The Sub-Committee noted the ongoing work to establish a Local Code of Corporate Governance and the surrounding assurance framework.

7. EXCLUSION OF PUBLIC AND PRESS

The Sub Committee resolved that the public and press be excluded from the meeting during consideration of the following item so as to avoid the disclosure of information which was exempt in terms of Paragraph 6 of Part 1 of Schedule 7(a) of the Local Government (Scotland) Act 1973.

8. 2004/2005 AUDIT PLANS AND RISK ASSESSED AUDIT NEEDS

There was submitted Joint Report No PB 17/04 by the Chief Constable and the Treasurer which advised members of the outcome of the tendering process to buy in a proportion of the internal audit services. The Report also gave detailed information on the 2003/2004 internal audit and the 2004/2005 audit plan and risk assessed audit needs.

The Sub-Committee agreed:-

- (i) to the appointment of Henderson Loggie, after a competitive tendering process, to provide additional internal audit services to the Board;
- (ii) to note that work was ongoing in relation to the 2003/2004 internal audit and would be complete by May 2004; and
- (iii) to note the intention to review the audit plan for 2004/2005 in consultation with Henderson Loggie.