

# TAYSIDE JOINT POLICE BOARD

12 November 2001

Joint Report by the Chief Constable and Treasurer No. PB 46/2001

**SUBJECT: TAYSIDE JOINT POLICE BOARD AUDITED ACCOUNTS FOR  
YEAR ENDED 31 MARCH 2001**

<b>Abstract: This report contains the audited abstract of accounts for Tayside Joint Police Board in respect of the financial year ended 31 March 2001</b>
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## 1. RECOMMENDATION

1.1 It is recommended that the Board:

- (a) note the contents of this report and the audited abstract of accounts for the financial year ended 31 March 2001;
- (b) approve the Audited Abstract of Accounts 2000/2001; and
- (c) note the contents of the External Audit Report to Members and Controller of Audit for 2000/2001.

## 2. BACKGROUND

2.1 The Board has a responsibility to prepare a statement of accounts on an annual basis. It is also required to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.

2.2 In addition it is required to make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs.

In the Tayside Joint Police Board that officer is the Treasurer.

2.3 Among the responsibilities of the Treasurer in this context is to present fairly the financial position of the Board at the accounting date and its income and expenditure for the relevant financial year.

2.4 Appended to this report are the audited abstract accounts for the financial year ended 31 March 2001 and the External Audit Report to Members and Controller of Audit for 2000/2001.

### **3. AUDITED ACCOUNTS**

3.1 The audited abstract of accounts appended to this report provide the following information in respect of the 2000/2001 financial year:

- Members and Officials
- Treasurer's Report
- Statement of Main Accounting Policies
- Revenue Account (with supporting notes)
- Balance Sheet at 31 March 2001 (with supporting notes)
- Cash Flow Statement (with supporting notes)
- Statement of Responsibilities for the Abstract of Accounts
- Auditors Certificate

### **4. EXTERNAL AUDIT REPORT TO MEMBERS AND THE CONTROLLER OF AUDIT**

4.1 The External Auditor appointed by the Accounts Commission Controller of Audit to audit the accounts of Tayside Joint Police Board for the financial year ended 31 March 2001 is Henderson Loggie.

4.2 Part of the External Auditor's responsibilities requires at the conclusion of each year's audit process the Auditor should submit a Report to Members and the Controller of Audit. The purpose of the Auditor's report is to summarise all significant matters which have arisen during the course of the audit which they consider worthy of Members' Attention. The Auditor's Report for the year ended 31 March 2001 will be forwarded as soon as possible.

4.3 The audit certificate forms part of the enclosed Statement of Accounts for 2000/2001. The certificate contains **no** qualifications.

### **5. SUMMARY**

5.1 The audited abstract of accounts for the financial year ended 31 March 2001 appended to this report, in the view of the Treasurer, present fairly the financial position of the Board at the accounting dates and its income and expenditure for the year ended 31 March 2001.

5.2 The Accounts comply with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in Great Britain. Within the Accounts are details of the main accounting policies applied.

5.3 The Accounts indicate that the difficult financial targets set in the financial year have been achieved. This has been possible due to the implementation of a robust budgeting control system.

- 5.4 Copies of the certified accounts together with copies of the Auditor's Final Report thereon will be deposited in Police Headquarters in Dundee and the Divisional Headquarters in Perth and Forfar in the near future. An advert to this effect will shortly be placed in the local press and advising that copies of these accounts may be obtained free of charge on application to Police Headquarters.

**JOHN D VINE**  
**Chief Constable**

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31 December 2010

NOTE: No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to any material extent in preparing the above Report.