

ANGUS COUNCIL

SCRUTINY AND AUDIT COMMITTEE – 13 AUGUST 2013

2012/13 TAYSIDE JOINT POLICE BOARD'S DRAFT UNAUDITED ACCOUNTING STATEMENTS

JOINT REPORT BY THE STRATEGIC DIRECTOR – RESOURCES AND THE HEAD OF CORPORATE IMPROVEMENT AND FINANCE

Abstract: The Tayside Joint Police Board's 2012/13 Draft Accounting Statements are submitted under cover of this report. As required by law the draft statements have been submitted to the Controller of Audit for audit purposes. Members are now asked to note the 2012/13 draft accounting statements, scrutinise them and provide appropriate commentary.

1. RECOMMENDATIONS

It is recommended that the Scrutiny & Audit Committee:

- (i) note the 2012/13 Tayside Joint Police Board's [Draft Accounting Statements](#) appended to this report;
- (ii) provide any commentary on the Tayside Joint Police Board's Statements considered appropriate at this time;
- (iii) note the impact of the Police and Fire Reform (Scotland) Act 2012 on the Tayside Joint Police Board; and
- (iv) note that the ISA 260 report from the Tayside Joint Police Board's external auditor will on its completion be reported to this Committee prior to the audit process being concluded.

2. INTRODUCTION

The year ended 31 March 2013 was the last year of operations of Tayside Joint Police Board. Under the provisions of the Police and Fire Reform (Scotland) Act 2012 the Board ceased to exist on 31 March 2013, at which point a single national service took over responsibility for the delivery of police services.

Following its dissolution and in accordance with Part 3 of the Police and Fire Reform (Scotland) Act 2012 (Supplementary, Transitional, Transitory and Savings Provisions) Order 2013, the Audited Statement of Accounts of Tayside Joint Police Board requires to be laid before Angus Council for approval. The audit process is ongoing but in the meantime it was considered appropriate for the Board's draft Accounts to be considered by Angus Council's Scrutiny & Audit Committee, there being no other governance vehicle for this purpose.

The Tayside Joint Police Board Accounts for 2012/13 have been prepared by the Tayside Police's Finance team on a draft basis and were submitted to the Controller of Audit for audit purposes in accordance with the statutory deadline of 30 June 2013. The Draft Accounts are attached for the Committee's consideration.

3. POLICE REFORM

Going forward, 2012/13 will be the last year that the accounts of Tayside Joint Police Board are consolidated within the Group Accounts of Angus Council. At this stage it is anticipated that there will be no accounting relationship between Angus Council and the new single police service which would mean there was no requirement to be consolidated into the Group Accounts of Angus Council for 2013/14.

4. AUDIT PROCESS (ISA 260)

As noted the Accounts are prepared on a draft basis and are submitted to an External Auditor appointed by the Controller of Audit for independent review within the statutory timeframe. Audit Scotland was appointed as the Tayside Joint Police Board's external auditor for the five year period beginning 2011/12.

The audit process recognises that the auditor should communicate clearly and directly with those charged with the financial governance of Tayside Joint Police Board and make timely observations arising from the audit that are significant and relevant. This information is formally documented and communicated by the International Standard on Auditing 260 (ISA 260) Report.

The ISA 260 will not be available until the audit work is complete. This will occur in September 2013 enabling the audit certificate to be issued. The findings from the audit work and ISA 260 Report will be submitted to the Scrutiny and Audit Committee meeting of 24 September 2013.

The audited Accounts along with the Auditor's Report to Members and the Controller of Audit will come to the Scrutiny & Audit Committee on the 12 November 2013 and Angus Council on 12 December 2013 for further review.

5. RISKS

This report does not require any specific risk issues to be addressed.

6. FINANCIAL IMPLICATIONS

There are no financial implications arising from this report.

7. HUMAN RIGHTS

There are no Human Rights implications arising from this report.

8. EQUALITIES IMPLICATIONS

The issues dealt with in this report have been the subject of consideration from an equalities perspective (as required by legislation). An equalities impact assessment is not required.

9. CONSULTATION

The Chief Executive and the Head of Legal and Democratic Services have been consulted on this report.

10. CONCLUSION

The 2012/13 Draft Accounting Statements were completed within the statutory timeframe and have been made available for public inspection. The auditor is currently reviewing the Statements and their findings will be reported to this committee in due course.

MARK ARMSTRONG
STRATEGIC DIRECTOR –
RESOURCES

IAN LORIMER
HEAD OF CORPORATE IMPROVEMENT AND
FINANCE

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.

FIN/IL/GW