

ANGUS COUNCIL

SCRUTINY AND AUDIT COMMITTEE – 24 SEPTEMBER 2013

ANGUS COUNCIL MEETING – 24 OCTOBER 2013

TAYSIDE JOINT POLICE BOARD 2012/13 AUDITED ACCOUNTS & REPORT TO MEMBERS

REPORT BY THE HEAD OF CORPORATE IMPROVEMENT AND FINANCE

Abstract: This report presents the 2012/13 Audited Accounting Statements for Tayside Joint Police Board along with the External Auditor's Report to Those Charged with Governance and their Report to Members. Angus Council is the Accounting Authority for these Accounting Statements following the abolition of the Joint Board.

1. RECOMMENDATIONS

It is recommended that the Scrutiny & Audit Committee:-

- (i) scrutinise the content of Audit Scotland's Report to Those Charged with Governance and their Report to Members on the 2012/13 Audit of Tayside Joint Police Board (attached as [Appendix 1a](#) and [1b](#) respectively) and provide any commentary considered appropriate at this time; and
- (ii) review the attached 2012/13 audited Accounting Statements for Tayside Joint Police Board ([Appendix 2](#))
- (iii) note that this report and its related appendices will be issued to Dundee City Council, Perth & Kinross Council and the Scottish Police Authority in accordance with the relevant Regulations.

It is recommended that the Council:

- (i) note the content of Audit Scotland's Report to Members on the 2012/13 Audit of Tayside Joint Police Board (Appendix 1b)
- (ii) note the attached 2012/13 audited Accounting Statements for Tayside Joint Police Board (Appendix 2)

2. INTRODUCTION

The year ended 31 March 2013 was the last year of operations of Tayside Joint Police Board. 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. Angus Council is the Accounting Authority for the former Board.

Members of the Scrutiny & Audit Committee considered Tayside Joint Police Board's draft Accounting Statements at the August 2013 meeting. The external audit process is now complete and the auditor's report to Members and the Controller of Audit along with the Audited Accounting Statements are appended to this report for review. Also appended is the auditor's Report to "Those Charged with Governance" which in this case is the Scrutiny & Audit Committee.

3. EXTERNAL AUDIT CONCLUSIONS

The External Auditor appointed to audit the accounts of Tayside Joint Police Board for the financial year ended 31 March 2013 is Audit Scotland. Part of the External Auditor's responsibilities requires that at the conclusion of each year's audit process the Auditor should submit a Report to Those Charged with Governance and a Report to Members and the

Controller of Audit. The purpose of these reports is to briefly summarise all significant matters which have arisen during the course of the audit which is considered worthy of Members' attention.

The Auditor's Report to Those Charged with Governance (Appendix 1a) is a more technical report on the issues which have arisen from the audit of the Accounting Statements. Although a couple of errors have been identified from the audit these are not material in overall terms and accordingly do not affect the audit certificate.

The Auditor's Report to Members for the year ended 31 March 2013 is also appended to this report (Appendix 1b). The auditor's report is in the main a positive one with no significant issues requiring to be addressed.

The audit certificate forms part of the enclosed Statement of Accounts for 2012/13, there are no qualifications to the audit certificate.

As required by legislation the audited Accounting Statements and Auditor's Report to Members will be shared with the other constituent councils in Tayside and with the Scottish Police Authority immediately following the consideration of this report by the Scrutiny & Audit Committee.

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, Director of Resources and the Head of Legal and Democratic Services have been consulted on this report.

10. CONCLUSION

The 2012/13 external audit process has now concluded and the audited Accounting Statements of the Tayside Joint Police Board are appended for review.

**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