

## Devon and Cornwall Police Authority

### MINUTES

A meeting of the **Corporate Governance Committee** was held on Wednesday, 28 September, 2011 in the Conference Room, Devon and Cornwall Police Authority, Endeavour House, Woodwater Park, Exeter, starting at 9:45hrs.

#### **Present:**

Chair Ms J Norton  
Vice Chair Ms L Dunn  
Members: Mr D Percival, Lady J Stanhope.

#### **Officers in attendance:**

Police Authority  
Miss J Norris (Assistant Chief Executive), Mr D Eaton (Committee and Meeting Services Officer).

#### Audit Commission:

Mr M Bartlett (Audit Manager).

#### **66. Apologies for Absence**

An apology for absence was received from Mr J Hart.

#### **67. Declarations of Interest**

No declarations of interest were made in respect of any item on the agenda.

#### **68. Chair's Announcements**

- The Chair explained that the meeting scheduled for the 22 September 2011 had been postponed as it would not have been quorate. The meeting now taking place had been arranged due to the need to consider two urgent items.
- The Chair proposed that Items 10 and 11 from the original agenda would be taken today, with all other items deferred until the next scheduled meeting on 8 November 2011.

**RESOLVED**

- i) to take Items 10 and 11 at this meeting.
- ii) to defer all other agenda items to the meeting scheduled for 8 November 2011.

#### **69. Annual Governance Report**

The Audit Manager drew the attention of Members to the key sections of the report, including:

- The Annual Governance Report sets out the findings of the 2010-11 Audit.
- In relation to Key Messages (page 3) attention was drawn to the intention to issue an unqualified opinion on the financial statements.
- In relation to Independence (page 4) it was confirmed to Members by the Audit Manager that he had complied with the Auditing Practices Board's ethical standards.
- In relation to Financial Statements (page 5) Members were informed that following the correction of the errors identified in the draft financial statements, the Audit Manager intended to issue an unqualified opinion on the financial statements.

- Attention was drawn to the fact that this was the first time that financial statements had been prepared under the International Standards on Financial Reporting (ISFR). Members were informed that the Audit Manager was satisfied that the Authority had made all appropriate disclosures in accordance with adopted policies and the requirements of the Code and IFRS.
- Attention was drawn to the quality of the financial statements as outlined in the report (page 7). Issues identified in relation to Past Service Gain on Pensions (point 1), Disclosure Issues (point 2), and Qualitative Issues (point 3) had been addressed and amended where appropriate.
- The Letter of Representation was provided alongside the report, to be approved and signed.
- Value For Money (page 9). Two criteria had been identified by the Audit Commission in relation to the requirement of the Authority to “secure economy, efficiency and effectiveness in the use of resources.” The Audit Manager confirmed to Members that he intended to issue an unqualified opinion stating that the Authority had “proper arrangements to secure economy, efficiency and effectiveness in your use of resources.”
- The Chair expressed the thanks of the Committee to the Treasurer, the Head of Technical Accounting and the staff who had worked with them to ensure a successful outcome.

**RESOLVED** to welcome the contents of the Annual Governance Report.

#### **70. Statement of Accounts for the Year Ending 31 March 2011 and Management Representation Letter**

The Chair drew attention to the need to amend the date of signature of the letter from 22 September 2011 to 29 September 2011.

Issues discussed during consideration of the Statement of Accounts and the Management Representation Letter included:

- The Chair drew attention to the need to amend the date of signature of the letter from 22 September 2011 to 29 September 2011.
- The Treasurer drew attention to key points in the report, including the background to the Statement of Accounts and the Amendments to the Accounts.
- Clarification was provided in relation to the one material error identified during the audit, which related to the treatment of the Home Office top-up grant. The error, which had been corrected, concerned the presentation of the accounts and had arisen as a result of the requirement to rewrite the code of practice to comply with IFRS for the first time.
- The Chair drew attention to the meeting which had been held in June 2011 to examine the Statement of Accounts in detail, and assured members that amendments proposed at that meeting had been incorporated into the final Statement of Accounts.

**RESOLVED** i) to approve the Management Representation Letter.  
 ii) to approve, and authorise for issue, the Statement of Accounts, as amended following the audit.

**The meeting closed at 10:05hrs.**