

POLICE & CRIME COMMISSIONER FOR LEICESTERSHIRE JOINT AUDIT, RISK & ASSURANCE PANEL

PAPER MARKED

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Report of	OFFICE OF POLICE & CRIME COMMISSIONER & OFFICE OF THE CHIEF CONSTABLE
Subject	DRAFT ACCOUNTS 2012/13
Date	WEDNESDAY 26 JUNE 2013 – 2.45 P.M.
Author :	CHIEF FINANCE OFFICER & FINANCE DIRECTOR

Purpose of Report

1. To provide the Joint Audit, Risk and Assurance Panel (JARAP) with an opportunity to comment upon the draft Accounts 2012/13, and particularly the annual governance statements (AGSs).

Recommendation

2. It is recommended that the JARAP reviews and comments upon the draft Accounts 2012/13 and the AGSs of the Office of the Police and Crime Commissioner (OPCC) and the Office of the Chief Constable (OCC).

Overview

3. Producing the annual accounts of any public sector organisation is challenging, given the increasing desire to make them compatible with each other and to conform to reporting standards that are normally used in the private sector.
4. Producing the 2012/13 Accounts for policing bodies has been even more complicated by the creation of two corporations sole (OPCC and OCC) during the year. This has required very careful planning in order to ensure that the approach to the, now, group accounts is acceptable to our auditors.
5. The OCC Finance Team, led by Ruth Gilbert and with particular credit to Andrew Dale, in conjunction with Robert Vickers in the OPCC have worked diligently and thoroughly to ensure that quality accounts and working papers are produced on time and ready for audit by 1 July.
6. There are still some minor issues being clarified, but this version is being released early to enable the JARAP to have an opportunity to read this substantial document prior to the meeting. Any changes required will be tabled at the meeting.

7. The AGSs of the OPCC and OCC will be of particular interest to the JARAP given that they set out the overall governance framework, illustrate where assurance can be drawn from and describe “significant governance issues”.
8. Members of the JARAP will be aware that the external auditors are delivering a short briefing session on the accounts in advance of the meeting to assist in developing members’ understanding.
9. Following audit and prior to publication, the Accounts 2012/13 will be formally presented to the JARAP on 24 September 2013, along with any audit findings or recommendations.

Implications

Financial :	None direct from this report.
Legal :	None direct from this report, but the completion of the Accounts 2012/13 complies with relevant regulations and statutes.
Equality Impact Assessment :	None as a result of this report.
Risks and Impact :	None directly from this report, but completing good quality accounts on time will assist in maintaining the reputation of the OCC and OPCC for sound financial management.
Link to Police and Crime Plan :	Sound finances underpin the delivery of the Police and Crime Plan.

List of Appendices

Appendix A – OPCC for Leicestershire: Annual Financial Report 2012/13
 Appendix B – OCC for Leicestershire: Annual Financial Report 2012/13

Background Papers

Police & Crime Plan
 Police & Crime Commissioner for Leicestershire – Corporate Governance Framework
 Code of Practice on Local Authority Accounting in the United Kingdom 2012/13 (the Code)
 Police Reform and Social Responsibility Act 2011
 Financial Management Code of Practice for the Police Service of England & Wales (Jan 2012)
 Local Government Act 2003
 Audit Commission Act 1998
 Accounts and Audit (England) Regulations 2011
 CIPFA Police LAAP Bulletin 95
 CIPFA Police LAAP Bulletin 96

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