

**SENIOR MANAGERS' ASSURANCE STATEMENTS****REPORT OF DIRECTOR OF FINANCE TO THE CHIEF CONSTABLE**

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**1 Purpose of the Report**

- 1.1 To inform the Committee of the assurance which Force managers have placed on their control systems to feed into the Annual Governance Statement for 2012/13.

**2 Background**

- 2.1 The Accounts and Audit Regulations 2011 require Authorities to produce an Annual Governance Statement giving an assessment of governance arrangements and their effectiveness.
- 2.2 The Audit Committee agreed on 27th March 2013 an assurance framework which would provide evidence for the completion of the Annual Governance Statement. Assurances from managers on the effectiveness of controls they have in place in their departments were fundamental within the framework and form a key part of the review of the effectiveness of internal control as set out in the Annual Governance Statements for both the Police and Crime Commissioner (PCC) and Chief Constable reported on today's agenda.
- 2.3 Heads of Departments and Area Commanders were asked to complete self-assessments, which took the form of a questionnaire covering the processes in place to manage their key business risks. They were required to state whether they agreed or disagreed that the processes they had in place provided an effective level of assurance. There was also a requirement to detail the evidence to support this assessment.
- 2.4 Where managers agreed that they had in place effective controls they could still identify further actions for improvement if it was appropriate.
- 2.5 If managers felt that they did not have sufficient evidence to agree with a statement they were required to identify actions for improvement, to strengthen systems in place to an effective level. This could, for example, include additional training or the implementation of new systems.

### **3 Overall Opinion**

- 3.1 Based on evidence arising from the self-assessments for 2012/2013, managers agreed that effective controls are in place to allow them to achieve their service objectives and therefore the objectives of the Chief Constable, which in turn supports the achievement of the PCC's objectives.
- 3.2 All assessments issued have been returned detailing satisfactory evidence. A summary of returns is attached at Appendix A showing each process being assessed.
- 3.3 All managers have fully agreed that they have effective controls in place with no areas of disagreement. In 22% of the returns future enhancements to existing controls were identified which when realised will further strength systems already in place. This is compared to 2011/12 when 44% of returns identified such enhancements. The future enhancements identified in the 2012/13 statements are all in areas specific to the respective Area Command or Department s whereas the areas last year related more to embedding new procedures as a result of Programme of Change reviews.
- 3.4 Internal Audit has time in the 2013/14 audit plan to review the evidence and actions identified by managers on their assurance statements. The outcome of this work will be reported to the Joint Independent Audit Committee prior to the end of September 2013 and the approval of each body's financial statements.

### **4 Equal opportunities implications**

- 4.1 It is considered that there are no equal opportunities implications arising from the report.

### **5 Human rights implications**

- 5.1 It is considered that there are no human rights implications arising from the report.

### **6 Risk Management implications**

- 6.1 Ongoing reviews of controls and their effectiveness will assist managers in the identification and mitigation of risk.

### **7 Financial implications**

- 7.1 There are no financial implications directly arising from this report

## **8 Recommendation**

- 8.1 The Committee is asked to note the assurances provided by Force managers.