



**JOINT INDEPENDENT AUDIT COMMITTEE**

**MONDAY, 12 SEPTEMBER 2016  
AT 2:00 PM**

**MEETING HELD IN  
MEETING ROOM 3  
NEWCASTLE CITY CENTRE POLICE STATION**

**MINUTES AND ACTIONS**

**PRESENT:**

**Members:** J Cooke (Chair), N Mundy (Vice Chair), P Wood, K Amlani, P Angier

**Officers:**

M Tait	• Joint Chief Finance Officer
E Snaith	• Chief Executive of Police and Crime Commissioner
W Keenan	• Deputy Chief Constable
J Lawson	• Director of Human Resources (Agenda Item 18 only)
I McCulloch	• Deputy Head of Finance

**Invitees:**

C Waddell	• Partner, Mazars
J Dafter	• Partner, Mazars
N Hawkins	• Corporate Development Manager
S Humble	• Accountant, Treasury & Performance, Gateshead Council
J Wright	• Chief Internal Auditor, Gateshead Council
G Dickson	• Accountant, Northumbria Police

**136. INTRODUCTION**

J Cooke opened the meeting.

**137. DECLARATION OF INTEREST**

- With regard to Declarations of Interest, members confirmed there were no changes.

**138. MINUTES OF JOINT INDEPENDENT AUDIT COMMITTEE 20 JUNE 2016**

The minutes of the Joint Independent Audit Committee held on the 20 June 2016 were agreed.

RESOLVED - The minutes of the meeting held on the 20 June 2016 were agreed as a true and accurate record.

**139. ACTION LIST FOR FUTURE MEETINGS**

- a) Sample Sizes for Audits: J Wright explained how sample sizes are chosen and how the results of these audits will affect future sample sizes
- b) Mileage: M Tait identified the additional checks now in place: RESOLVED

**140. TERMS OF REFERENCE**

Report of Joint Chief Finance Officer  
To confirm the revised Terms of Reference for the Committee

J Cooke requested this to be reviewed in 12 months time.

P Wood asked if the committee would be able to call for an extraordinary meeting if needed, M Tait agreed.

P Angier raised appointments and succession planning, M Tait to cover this at next meeting.

RESOLVED – Members noted the contents of report.

**141. STATEMENTS OF ACCOUNTS 2015/16**

Report of Joint Chief Finance Officer  
I McCulloch presented the report explaining:

How we have complied with the regulations to publish the statements of accounts and annual governance statements subject to audit;

That we opened the books for public inspection as required;

The next steps for the authorisation of the Statements of Accounts.

RESOLVED – Members noted the contents of report.

**142. EXTERNAL AUDITORS REPORT**

Report of Auditor Mazars  
C Waddell communicated the findings of the audit, for the year ended 31 March 2016 for both PCC and Chief Constable.

C Waddell explained that more work was needed from the Local Government Pension Scheme and when that was received he will provide a letter to M Tait which will then be circulated to members

N Mundy asked where the organisation was on the risk spectrum.

C Waddell replied there is always risk surrounding the property market and pensions but from an accounts point of view there is low risk.

RESOLVED – Members noted the contents of report.

**143. ANNUAL GOVERNANCE STATEMENTS 2015/16**

Report of Joint Chief Finance Officer  
To review the audited Annual Governance Statements of the Police and Crime Commissioner (PCC) and Chief Constable and recommend for authorisation.

P Wood asked if value for money should be included in the governance report. M Tait agreed that it should be included under point 6.

RESOLVED – Members agreed to recommend that the PCC, Chief Constable and other signatories authorise their audited 2015/16 Annual Governance Statement for publication with the 2015/16 Statement of Accounts.

**144. TREASURY MANAGEMENT ANNUAL REPORT 2015/16**

Report of Joint Chief Finance Officer

To review the Treasury Management Annual Report 2015/16 as attached at Appendix A and approve for presentation to the Police and Crime Commissioner (PCC).

RESOLVED - The Committee reviewed the Treasury Management Annual Report 2015/16 and approved it for presentation to next meeting of the OPCC.

**145. TREASURY MANAGEMENT MID YEAR REPORT 2016/17**

Report of Joint Chief Finance Officer

The CIPFA (Chartered Institute of Public Finance and Accountancy) Code of Practice for Treasury Management recommends that those charged with governance and scrutiny receive regular updates on treasury management activities. This report presents the performance up to and including 31 August 2016 for scrutiny.

RESOLVED Committee noted the Treasury Management mid-year report for the five months to 31 August 2016.

**146. STRATEGIC RISK MANAGEMENT**

Report of Head of Corporate Development

N Hawkins presented the most current Joint Strategic Risk Register

N Mundy questioned if the communication strategy was robust confirmation was given by E Snaith that she was confident it was.

P Angier asked if there was control measures in place in case there was a rift between the PCC and the Chief Constable. E Snaith explained there was a number of procedures and processes in place to mitigate this.

The committee stated that using red in 2 instances on the risk register was not helpful N Hawkins agreed to amend this in future reports

RESOLVED - Members noted the contents of this report.

**147. REPORT COMPLAINTS AGAINST POLICE AND CRIME COMMISSIONERS AND/OR DEPUTY POLICE AND CRIME COMMISSIONERS**

Report of Chief Executive

To provide members with an overview of the procedure for dealing with complaints against Police and Crime Commissioners (PCC) and/or Deputy Police and Crime Commissioners (DPCC).

E Snaith offered to bring the subsequent report regarding dealing with complaints against the Chief Officers and Northumbria Police to the next meeting. P Wood agreed that this would be good.

RESOLVED - The Committee noted this report.

**148. CIPFA GUIDANCE NOTES ON DELIVERING GOOD GOVERNANCE**

Report of Joint Chief Finance Officer

To advise the Committee that comprehensive guidance notes to support the revised Governance Framework for Policing Bodies 2016 have now been published and that that the Joint Governance Group will review the framework and guidance notes in detail.

RESOLVED – Members noted the publication of the guidance notes that support the new framework and that the Joint Governance Group will review them and report in due course.

**149. EXCLUSION OF THE PRESS AND PUBLIC – EXEMPT BUSINESS**

The Committee is asked to pass a resolution to exclude the press and public from the meeting during consideration of the following items on the grounds indicated.

RESOLVED - The press and public were excluded from the meeting during the consideration of the remaining business in accordance of Paragraph 7 of Schedule 12A to the Local Government Act 1972

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