



**LINCOLNSHIRE POLICE AUTHORITY  
AUDIT, RISK AND GOVERNANCE COMMITTEE  
23 SEPTEMBER 2010  
10.00AM – 2.10PM**

**PRESENT:**

**Members:** Dr B Wookey (Chairman), P Przyszlak (Vice-Chairman), Mrs A Crowe JP, Mr F Mann JP, Mr R Palmer, Mr R Sellars

**Apologies:** Mr N Cooper

**Secretariat:** Mr M Burch (Chief Executive), Ms J Flint (Treasurer), Mr J King (Committee and Administration Officer), Miss G Mason (Research and Performance Officer)

**Force Officers:** Mr K Smy (Assistant Chief Constable – Safer Neighbourhoods), Mr P Steed (Director of Finance and Administration), Mr A Tomlinson (Head of Finance), Mr S Quint (Accountant), Mr J Partridge (Planning, Innovation and Review Manager), Miss K Judge (Service Improvement Manager), Mrs S Cunningham (Business Services Manager), Mrs C Jackson (Support Officer)

**Also in Attendance:** Mr G Dark, Mr A Dezonie, Mr C Underwood-Frost, Mr M Riley (Internal Auditor), Mrs S Sunderland (District Auditor), Mr C Malakouna, Mrs H Butcher (Deloitte)

**23/10. DECLARATIONS OF PERSONAL AND/OR PREJUDICIAL INTERESTS**

None.

**24/10. MINUTES – 28 JUNE 2010**

<b>Resolved:</b>	<b>Responsible Officer:</b>
1. That the minutes of the meeting held on the 28 June 2010 be taken as read and signed by the Chairman as a correct record.	-

**25/10. ACTION SUMMARY**

<b>Resolved:</b>	<b>Responsible Officer:</b>
1. That the Action Summary be noted.	-

## 26/10. POLICE AUTHORITY RISK REGISTERS

Following a number of recent updates to the risk registers by the Strategic Planning and Human Resources committees, the Chairman had requested that the Committee review the full risk register. In noting the addition of new critical risk 'M' by the Strategic Planning Committee, Members emphasised the personal duty that every member of the Authority had in maintaining concentration/focus in the lead up to the proposed abolition of police authorities.

The Chairman considered that some of the existing controls could now be removed from both the critical and non critical risk registers as they were superfluous. The Research and Performance Officer undertook to review and amend the registers accordingly.

<b>Resolved:</b>  That  <ol style="list-style-type: none"><li>1. new critical risks 'L' and 'M' be approved;</li><li>2. the overall risk score for critical risk 'H' be reviewed by Community and Partnership Committee as a reducing risk;</li><li>3. non critical risk 'C' be removed from the register;</li><li>4. existing controls within both the critical and non critical risk registers be reviewed and removed as appropriate.</li></ol>	<b>Responsible Officer:</b>  - RPO  RPO RPO
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## 27/10. COMMITTEE WORK PLAN

<b>Resolved:</b>  <ol style="list-style-type: none"><li>1. That progress with the Work Plan be noted.</li></ol>	<b>Responsible Officer:</b>  -
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## 28/10. LINCOLNSHIRE AUDIT COMMITTEE NETWORK FORUM

<b>Resolved:</b>  <ol style="list-style-type: none"><li>1. That the oral update be noted.</li></ol>	<b>Responsible Officer:</b>  -
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## 29/10. FINANCIAL STATEMENTS 2009/10 AND SUMMARY ACCOUNTS 2009/10 (INCLUDING ANNUAL GOVERNANCE REPORT)

The District Auditor presented the Annual Governance report to the Committee, which summarised findings from the 2009/10 audit programme. The report also included key messages arising from the audit of the financial statements and the results of work undertaken to assess arrangements for securing value for money in the use of resources. It was announced that unqualified opinions would be issued on both the financial

statements and on the arrangements for securing value for money. Referring to the financial statements, Members were advised that amendments were mostly focussed on the disclosure of income within the Income and Expenditure Account. It was confirmed that all the necessary amendments had been made.

The Treasurer referred to recommendation (4) in the Annual Governance report which required a comprehensive value for money case to be prepared to inform decisions on future severance cases. The recommendation had stemmed from a review of the arrangements relating to the departure of the former Chief Executive. The Treasurer had accepted the finding in this particular case, and read out a detailed explanation to clarify the action taken by the Authority in determining the severance package offered to the former Chief Executive.

<b>Resolved:</b>	<b>Responsible Officer:</b>
That	
1. the Annual Governance report on the 2009/10 accounts be noted;	-
2. the Treasurer be delegated authority to add any further requirements in respect of Changes to Policing in the Post Balance Sheet Events section of the Accounts;	Treasurer
3. the Letter of Representation be approved;	-
4. the Accounts be approved for publication;	-
5. the Summary Accounts be approved for publication.	-

**30/10. SCRUTINY PROGRAMME – IMPLEMENTATION PROGRESS**

The Research and Performance Officer invited Members to consider a revised process of monitoring scrutiny recommendations. The new process would strengthen Force ownership of scrutiny recommendations with the same methodology applied to scrutinies as was currently the case for inspections. The Planning, Innovation and Review Manager would also act as a single point of contact for future scrutinies.

The Committee received a progress report on the implementation of recommendations stemming from previous scrutiny sessions. Members were informed of a request from the Assistant Chief Constable (Protective Services) for the planned follow up scrutiny of the Force Communications and Control Centre to be delayed until after Chief Inspector Brinn had completed his review of the Contact Management Centre. It was agreed that the original scrutiny panel would meet with Chief Inspector Brinn at the end of October before reporting back to the Committee on a proposed way forward.

[The Committee was adjourned by the Chairman at 10.52am. The meeting reconvened at 11.20am]

Members were invited to consider progress made with implementing recommendations from the scrutiny of Burglary Dwelling in the Action Plan appended to the report. The Committee noted that the Force had decided to hold the post of Crime Reduction Manager vacant due to financial constraints. Without this expertise, it was accepted that opportunities to further develop and improve crime reduction processes would be limited

(recommendation 4 refers). Members agreed to discharge the item on the basis that the Authority's Finance and Performance committee would continue to monitor the rate of crime reduction for burglary dwelling.

<p><b>Resolved:</b></p> <p>That</p> <ol style="list-style-type: none"> <li>1. the updated review process detailed at paragraphs (1.2) to (1.7) in the report be approved;</li> <li>2. progress made in implementing recommendations from previous scrutiny sessions be noted;</li> <li>3. the following actions in relation to recommendations made following the scrutiny of Burglary Dwelling be endorsed: <ul style="list-style-type: none"> <li><b>Ref No 1</b> – Deferred to the next meeting. A member of the Scrutiny Panel to attend and observe a Divisional Task and Co-ordinating Group meeting.</li> <li><b>Ref No 2</b> – Discharged.</li> <li><b>Ref No 3</b> – Discharged.</li> <li><b>Ref No 4</b> – Discharged.</li> <li><b>Ref No 5</b> - Completed.</li> <li><b>Ref No 6</b> – Discharged.</li> <li><b>Ref No 7</b> – Deferred to the next meeting. A member of The Scrutiny Panel to attend and observe a Divisional Task and Co-ordinating Group meeting.</li> <li><b>Ref No 8</b> – Discharged.</li> </ul> </li> </ol>	<p><b>Responsible Officer:</b></p> <p>-</p> <p>-</p> <p>RPO</p>
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**31/10. IMPLEMENTATION OF INTERNATIONAL FINANCIAL REPORTING STANDARDS**

The Head of Finance highlighted some of the implications and complexities around the implementation of the International Financial Reporting Standards (IFRS). Members were introduced to Mr Christos Malakouna and Mrs Hazel Butcher from Deloitte who were providing external assistance and quality assurance work for the Treasurer and the Force. Mr Malakouna emphasised that the implementation of IFRS would not solely be an accounting issue and that it would be necessary to adopt a multi disciplinary approach to assess the impact on the Authority and the Force and to develop appropriate systems and procedures in order to ensure compliance within the required timescale.

<p><b>Resolved:</b></p> <p>That</p> <ol style="list-style-type: none"> <li>1. the key issues identified and the progress made with the IFRS implementation project be noted;</li> <li>2. the outline plan be approved.</li> </ol>	<p><b>Responsible Officer:</b></p> <p>-</p> <p>-</p>
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### 32/10. POLICE COMMUNITY SUPPORT OFFICERS (PCSO) SCRUTINY BRIEFING

Councillor Dark provided a brief update on the Joint Lincolnshire Scrutiny Panel's (JLSPs) review of Police Community Support Officers. Members noted that the JLSP was due to meet again on 13 October to receive an update/response from the Force to the review recommendations. ACC Smy advised that the Force response had been prepared and confirmed that all the recommendations made by the JLSP had been taken forward.

<b>Resolved:</b>  1. That the report be noted.	<b>Responsible Officer:</b>  -
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### 33/10. VOLUME CRIME SCRUTINY – FOLLOW UP

The Vice Chairman provided a further update following the formal review of progress and outcomes relating to the Volume Crime “follow up” scrutiny. Members were advised that ACC Smy had developed an action plan to take forward the remaining 6 recommendations from the original scrutiny, which had been appended to the report. Members considered progress with each of the outstanding recommendations.

<b>Resolved:</b>  1. That the following actions in relation to recommendations made following the scrutiny of Volume Crime be endorsed:  <b>Ref No 6</b> – Further update required for 22 March 2011. <b>Ref No 1</b> – Review progress on 22 March 2011. <b>Ref No 2</b> – Discharged. <b>Ref No 3</b> – Review progress on 22 March 2011. <b>Ref No 4</b> – Recommendation be remitted to the Value for Money Board. <b>Ref No 5</b> – Completed.	<b>Responsible Officer:</b>  RPO
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### 34/10. ACCESS TO POLICING SCRUTINY – FOLLOW UP

The Research and Performance Officer provided a further update following the formal review of progress and outcomes relating to the Access to Policing “follow up” scrutiny. Members were invited to consider progress with a number of outstanding recommendations.

[Mr Palmer left the meeting at 1.00pm]

<p><b>Resolved:</b></p> <p>1. That the following actions in relation to recommendations made following the scrutiny of Access to Policing be endorsed:</p> <p><b>Ref No 9</b> – Deferred to the 15 December 2010 meeting to allow time for qualitative performance information to be considered.</p> <p><b>Ref No 1a</b> – Deferred to the 15 December 2010 meeting to allow time for the Force to submit quantitative and qualitative information for the Scrutiny Panel by 12 noon on 12 November 2010.</p> <p><b>Ref No 1b</b> – Discharged.</p> <p><b>Ref No 1c</b> – Discharged.</p> <p><b>Ref No 1d</b> - Deferred to the 15 December 2010 meeting to allow time for the Force to submit measures and evidence to the Scrutiny Panel by 12 noon on 12 November 2010.</p> <p><b>Ref No 1e</b> – Discharged.</p>	<p><b>Responsible Officer:</b></p> <p>RPO</p>
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### 35/10. INTERNAL AUDIT 2009/2010 - UPDATE

The Treasurer advised that the Authority's former internal Auditors, Deloitte, had been unable to provide updates in respect of three outstanding reviews from the 2009/10 Audit Plan as the review reports had not been agreed with the Force.

The Director of Finance and Administration clarified the position stating that two of the reviews had now been agreed with Deloitte, whilst the third was expected to be resolved shortly. The Treasurer recommended that a deadline of 20 October 2010 be set for the outstanding review to be resolved and for Deloitte to provide the Authority with finalised versions of all three reviews by 31 October 2010.

Members emphasised the importance that they attached to the timely consideration and finalisation of Internal Audit Reports and to the inclusion of clear and realistic action plans in response to recommendations.

<p><b>Resolved:</b></p> <p>That</p> <ol style="list-style-type: none"> <li>1. a deadline of 20 October 2010 be set for receipt of the three outstanding internal audit review reports;</li> <li>2. the review reports be circulated to all members of the Committee before being formally considered at the next ordinary meeting of the Committee.</li> </ol>	<p><b>Responsible Officer:</b></p> <p>Treasurer/DoFA</p> <p>Treasurer</p>
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### 36/10. INTERNAL AUDIT 2010/11 - UPDATE

The Internal Auditor provided a brief update on progress with the 2010/11 Audit Plan. The Treasurer reminded Members that a key advantage of having RSM Tenon as the Authority's internal auditors was that they were also the internal auditors for five other police authorities, including those within the East Midlands region. This meant that a small number of reviews could be conducted each year across all six authorities. Two reviews had been planned for the current year on Mobile Data and East Midlands Collaboration. Whilst the East Midlands Collaboration review would go ahead, the review of Mobile Data had been thrown into doubt as a number of authorities had decided to conduct their own internal reviews. Whilst it was still possible for the review to go ahead with the remaining authorities, a firm proposal would be presented to a future meeting of the Committee.

<b>Resolved:</b>  1. That the report be noted.	<b>Responsible Officer:</b>  -
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### URGENT ITEM

### 37/10. HMIC ANTI SOCIAL BEHAVIOUR INSPECTION

The Committee was briefed on the findings of a review undertaken by Her Majesty's Inspector of Constabulary into anti social behaviour (ASB) in England and Wales. The report relied on information from an Ipsos MORI survey in which victims had been asked about their experiences and in relation to the police response to ASB. HMIC had also inspected the quality of the processes that forces used to tackle and respond to the problem.

ACC Smy welcomed the report and advised that incidents of ASB had fallen by 7.3% in Lincolnshire compared with the previous year. The Force actively shared information with relevant agencies and partners, with a particular focus on repeat victims. A single IT solution was currently being explored with local authorities, at potentially no cost to the Force.

<b>Resolved:</b>  1. That the oral report be noted.	<b>Responsible Officer:</b>  -
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[The Chairman adjourned the meeting at 1.32pm. The meeting was reconvened at 1.40pm]

### 38/10. INTERNAL AUDIT REPORTS – IMPLEMENTATION PROGRESS

<p><b>Resolved:</b></p> <p><u>Duty Management Practises</u> 1. (3.1) that the action is completed.</p> <p><u>Management of Financial Resources (11.05.09)</u> 1. (3.4) that the action is discharged.</p> <p><u>Insurance Review</u> 1. (3.1) that progress is reviewed on 15/12/10. 2. (3.2) (1) that progress is reviewed on 15/12/10. 3. (3.2) (2) that the action is completed. 4. (3.4) that the action is discharged.</p> <p><u>Repairs and Maintenance</u> 1. (3.1) that progress is reviewed on 27/06/11.</p> <p><u>Firearms Licensing</u> 1. (3.1) that the action is completed. 2. (3.2) that the action is discharged. 3. (A4) that the action is completed.</p> <p><u>Management of Financial Resources (07.04.10)</u> 1. (3.1) that the completion date be revised to 31/03/11. 2. (3.2) that the action is completed. 3. (3.3) that the completion date be revised to 15/12/10. 4. (3.4) that the action is completed. 5. that the Committee record its concern at the length of time being taken to address recommendations (3.1) and (3.3), which have been outstanding since 2006/07 and 2007/08 respectively, and that both recommendations be given due priority by the Force.</p>	<p><b>Responsible Officer:</b></p> <p>DoFA</p>
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### 39/10. EXCLUSION OF PRESS AND PUBLIC

<p><b>Resolved:</b></p> <p>That the press and public be excluded from the meeting on the grounds that the following items involved the disclosure or likely disclosure of exempt information as detailed in paragraph 7 of schedule 12A of the Local Government Act 1972 (as amended).</p>	<p><b>Responsible Officer:</b></p> <p>-</p>
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**40/10. FORCE RISK REGISTER UPDATE**

The Planning, Innovation and Review Manager updated the Committee on developments within the Force’s risk management processes and the Force Organisational Risk Register.

The Committee was invited to nominate a Member to attend the Confidential Risk Board for any relevant items as listed on the five point handling code detailed at paragraph (1.2.2) of the report. The Committee appointed the Chairman as its nominated representative.

<p><b>Resolved:</b></p> <p>That</p> <ol style="list-style-type: none"><li>1. the report be noted;</li><li>2. the Committee Chairman represent the Authority on the Force Confidential Risk Board for relevant items as listed on the five point handling code detailed at paragraph (1.2.2) of the report.</li></ol>	<p><b>Responsible Officer:</b></p> <p>- Chairman</p>
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Chairman