

Decision No 2013/18



REPORT TO: POLICE AND CRIME COMMISSIONER FOR LANCASHIRE

REPORT BY: LISA KITTO
CHIEF FINANCE OFFICE

DATE: 26 SEPTEMBER 2013

TITLE: APPROVAL OF THE 2012/13 STATEMENT OF ACCOUNTS

Appendix A and B refers

EXECUTIVE SUMMARY

The 2012/13 Statement of Accounts for the Police and Crime Commissioner (PCC) (and group Accounts) and the Chief Constable have been prepared. The accounts must be signed off by the Commissioner and Chief Constable by 30 September 2013. Prior to signing the accounts, a review of the statements has been carried out by the Interim Combined Audit Committee.

RECOMMENDATION

The Police and Crime Commissioner is asked to;

- Note that the statements of accounts 2012/13, the draft letters of representation and the draft audit findings of the External Auditor were presented and discussed by the Interim Audit Committee on 16 September.
- receive the group Accounts for the Police and Crime Commissioner for Lancashire and to sign a copy of those tabled at the meeting.

Decision taken by the Police and Crime Commissioner for Lancashire:

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| Original decision, as set out in the attached report, approved without amendment (please delete as appropriate) | YES | NO |
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Original decision required to be amended and decision as detailed below:

The reasons for the amended decision are as detailed below:

Police and Crime Commissioner: Comments

DECLARATIONS OF INTEREST

The PCC is asked to consider any personal / prejudicial interests he may have to disclose in relation to the matter under consideration in accordance with the law, the Nolan Principles and the Code of Conduct.

STATEMENT OF COMPLIANCE

The recommendations are made further to legal advice from the Monitoring Officer and the Section 151 Officer has confirmed that they do not incur unlawful expenditure. They are also compliant with equality legislation.

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| Signed: Police and Crime Commissioner Date: | Signed: Chief Officer: Date: |
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| Signed: Chief Constable Date: | Signed: Chief Finance Officer: Date: |
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Appendix A

Background

Under the Police Reform Act, from 22 November 2012, PCCs and CCs are deemed to be separate entities and further to this the two entities have been established as Schedule 2 bodies under the Audit Commission Act 1998, which means that they are both required to produce accounts which are subject to audit.

The Chief Constable is, in technical terms, a 100% subsidiary of the PCC and in accounting terms this means that, although the Chief Constable is required to produce accounts in his own right, his accounts will also be consolidated with those of the PCC to form a third set of "PCC Group" accounts.

The financial year 2012/13 is the first statutory accounts to be prepared under the new arrangements. This report summarises the process of preparation and the main points of the Statement of Accounts for 2012/13; the statements themselves are attached at Appendices A (Office of the Police and Crime Commissioner) and B (Constabulary).

The Group Statement of Accounts for 2012/13 has been prepared in accordance with recommended accounting practices. To provide greater scrutiny the accounts were presented to the Interim Combined Audit committee on 16 September 2013. In addition to this, the external auditor attended to discuss findings resulting from the recent audit work on the accounts. No significant issues were identified by the Interim Audit Committee. The Commissioner is asked to sign the final copy of the accounts.

A copy of the Group accounts including those for the Constabulary, signed by the Chief Finance Officers for both the OPCC and the Constabulary are attached at Appendix B.

Auditor's Report

It is the external auditor's opinion that the accounting statements

- give a true and fair view of the state of the OPCC's and Lancashire Constabulary's affairs as at 31 March 2013 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom.

Full details of the auditor's findings are contained within the 2012/13 Audit Findings Report that was presented to the Interim Combined Audit Committee on 16 September. .

Consultations

Within the Accounts and Audit Regulations the OPCC is required to open the accounts for public inspection. This enables any member of the public to inspect the Accounts, ask questions and to request copies of related documents where appropriate. The period of inspection for the 2012/13 Accounts commenced on 1st July 2013 and ended on 26th July 2013. The accounts are available for inspection on the OPCC's internet pages. No queries or requests for related documents were received during the inspection period.