

NORTHUMBRIA POLICE AUTHORITY**AUDIT COMMITTEE****18 JULY 2002**

PRESENT: Councillor Darke (Chair)
Mr Avery and Mr Gordon

APOLOGIES: Councillors Laing, Packham and Thompson

6. MINUTES

RESOLVED - That the minutes of the last meeting held on 10 June 2002 be approved as a correct record and signed by the Chair.

7. THE ROLE OF THE DISTRICT AUDIT AND THE AUDIT PLAN 2001/02

The District Auditor gave a presentation on the role of the District Audit Service and the work to be undertaken in the 2001/02 Audit Plan.

The Audit Commission appoints Auditors to local government and NHS. The District Audit Service carries out 70% of these audits with the other 30% by major accountancy firms.

The audits are carried out in accordance with the Audit Commission's Code of Audit Practice.

A programme of work is designed to address the significant operational and financial risks that will impact on responsibilities and a process and timetable agreed.

The District Auditor gives an opinion on the Authority's accounts by reviewing the core processes.

The adequacy of the arrangements to secure economy, efficiency and effectiveness in the use of resources will be investigated specifically: partnership arrangements, early retirements and IT project management.

The impact of Best Value in securing improvement, the accuracy of performance information and the implementation of the Best Value review action plans will also be considered.

Last year's review will be updated to determine whether there are adequate arrangements for legality, financial standing, internal financial control and standards of financial conduct and preventing and detecting fraud and corruption.

Other planned reviews include progress regarding the risk management framework, the adequacy of Internal Audit taking into account the new CIPFA Code of Practice and the approach and methodology used to assure the quality of information for Activity Based Costing.

District Audit will also undertake work outside the code at the Authority's request. Other areas include the impact of Government white papers on Police reform, Airwaves and e-procurement and CCTV.

RESOLVED- That the information be noted.