

**MINUTES OF THE MEETING OF THE NOTTINGHAMSHIRE POLICE AND
CRIME COMMISSIONER JOINT AUDIT AND SCRUTINY PANEL HELD ON
THURSDAY 9TH NOVEMBER 2021 COMMENCING AT 11.30 AM IN THE
CHAPPELL ROOM, GEDLING BC CIVIC CENTRE**

MEMBERSHIP

(A – denotes absent)

Mr Stephen Charnock (Chair)

Mr Leslie Ayoola

Mr Peter McKay

Alan Franks

Vacancy

ALSO PRESENT

Craig Guildford	Chief Constable, Nottinghamshire Police
Neil Harris	EY
Caroline Henry	Nottinghamshire Police and Crime Commissioner
Mark Kimberley	Head of Finance, Nottinghamshire Police
Noel McMenamin	Democratic Services, Nottinghamshire County Council
Charlie Radford	Chief Finance Officer, NOPCC

1) APOLOGIES FOR ABSENCE

Rachel Barber – Deputy Chief Constable, Nottinghamshire Police.

2) DECLARATIONS OF INTEREST BY PANEL MEMBERS AND ATTENDEES

None.

3) FINAL STATEMENT OF ACCOUNTS AND ANNUAL GOVERNANCE STATEMENTS FOR 2019-2020

Note: the Panel both this item and published agenda item 4 – ‘External Audit of the Accounts (ISA 260) Report’ – as a single composite item.

The Panel considered the report and accompanying audited statement of accounts and annual governance statements for 2019-2020, alongside the Audit Results report submitted by EY, the external auditors for the OPCC and Nottinghamshire Police.

Charlie Radford introduced the report, statement of accounts and annual governance statements, explaining that it was hoped that these were the definitive versions. These were subject to final checks and balances and could

require minor amendments. Though not anticipated, if substantial material changes arose from these final checks, Ms Radford cautioned that revised papers would need submitting to the Panel for its further consideration.

During initial discussion of the statement of accounts and annual governance, it was explained that this Panel's work and assurance was confirmed within the documentation, and that the external audit costs indicated within the report approximated the PSAA scale figure if VAT was included.

Neil Harris of EY then introduced the Audit Results report, which had been recently been circulated. Mr Harris acknowledged that the process had taken longer than anticipated to ensure key adjustments had taken place. He concurred with Ms Radford's analysis in respect of material changes not being expected from the final round of checks being carried out, but they couldn't be ruled out until all checks had been completed.

Mr Harris drew the Panel's attention to the narrative at page 25 of the report on the correction of a variance of £2.8 million identified between the Minimum Revenue Provision (MRP) working paper and the Capital Financing Requirement. The OPCC had now mitigated the risk of material cumulative MRP underspend by charging £800k – in addition to the previously charged £1.875 million – in 2019-2020.

Mr Harris concluded by drawing the Panel's attention to page 7 of the Audit Results report, which highlighted the status of the audit and the areas that needed closing off before it could be confirmed that an unqualified audit opinion could be issued.

The Panel Chair then addressed the meeting, describing the 2019-2020 audit cycle as a fraught process and emphasising the importance of getting a conclusion to the 2019-2020 audit cycle as soon as possible, given the wider pressures on all parties.

Panel members confirmed that they had had sufficient time and information in order to make recommendations to the Chief Constable and Commissioner Henry.

Both the Chair and Commissioner Henry thanked all parties for adopting a flexible approach to reaching the outcomes agreed at the meeting.

RESOLVED 2021/044

That:

- 1) Having examined the statements provided, to recommend the accounts and governance statements for 2019-2020 to the Police and Crime Commissioner for approval, subject to further material changes not being required following final outstanding checks being concluded;

2) Subject to the caveat at 1) above on concluding final outstanding checks, to recommend the accounts and governance statements for 2019-2020 to the Police and Crime Commissioner and Chief Constable for signature.

4) **EXTERNAL AUDIT OF THE ACCOUNTS (ISA 260) REPORT**

Note: This item was considered at Item 3 above as a single composite item.

5) **DATE OF NEXT MEETING**

It was confirmed that the Panel would next meet on Tuesday 30 November 2021.

The meeting concluded at 11.58am.