

**Devon and Cornwall Police Authority Corporate Governance Committee  
4 March 2008**

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Report of the Director of Finance and Resources

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## **Force Annual Assurance Statement**

### **Recommendations**

- (i) **that the comprehensive process developed to prepare the Force Annual Assurance Statement be noted.**

### **Introduction**

1. This report summarises the arrangements that the Chief Officer Group (COG) will make to review the governance systems in place within the Constabulary and to prepare an Annual Assurance Statement.

### **Background**

2. In recent years, the Police Authority has been required to produce a Statement of Internal Control, which is published alongside the Annual Accounts. For the financial year 2007/08 this is to be replaced by an Annual Governance Statement. Recommended good practice suggests that the Force should produce its own Annual Assurance Statement to support the Police Authority Annual Governance Statement. This statement should include assurance on the system of internal control.

### **The Assurance Gathering Process**

3. The Chartered Institute of Public Finance (CIPFA) has set out a template for the assurance gathering process, it gives the steps that need to be undertaken to review governance arrangements and produce the Annual Assurance Statement. The template has been modified to fit the police service and is set out as a flowchart in Annex 1.

### **Key Features of the Force Process for Preparation of the Force Annual Governance Statement**

4. The key elements in the assurance gathering process for the Force are as follows:
  - The evidence checklist – this is a detailed checklist based on CIPFA recommended best practice. It follows the objectives in the assurance gathering process and seeks detailed evidence that key controls are in place. A gap analysis to identify any missing controls will be undertaken.
  - Internal Control Questionnaire – this is a questionnaire that will be issued to all Commanders and Heads of Department within the Force seeking assurance on the key internal controls.

These key elements form part of an overall timetable and schedule of key evidence, which is set out in Annex 2.

**Conclusion**

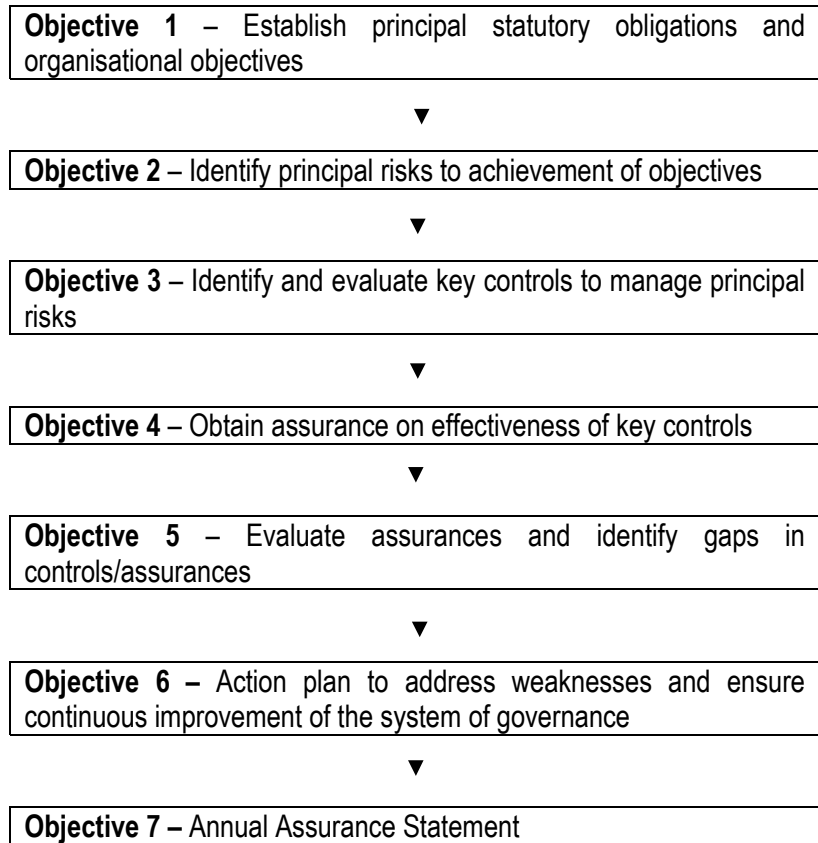
5. The Force has in place a timetable and processes for preparing the Annual Assurance Statement and these are based on recommended good practice. The Annual Assurance Statement will be submitted to the Corporate Governance Committee on 3<sup>rd</sup> June 2008.

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Flowchart 1 – Assurance Gathering Process



Preparation of Annual Governance Statement

Date	Process	By
Mid March 2008	Start Annual Governance Statement (AGS) preparation process: <ul style="list-style-type: none"> <li>• Review interim AGS evidence checklist and agree responsibilities</li> <li>• Review internal control questionnaire to agree questions prior to circulation to Commanders and Heads of Department</li> <li>• Review actions for the Force arising from the 2007/08 Statement of Internal Control</li> </ul>	COG
Late March 2008	Supporting documents required for evidence checklist collated	Head of Technical Accounting
Late March 2008	Internal Control questionnaires issued to Commanders and Heads of Departments – response deadline 25 April 2008	Head of Technical Accounting
Early May	Response from internal control questionnaires collated and summarised	Head of Technical Accounting
Mid May 2008	Evaluation of data and preparation of Annual Governance Statement; data to be evaluated includes:	COG
	<ul style="list-style-type: none"> <li>• completed evidence checklist and related gap analysis</li> </ul>	
	<ul style="list-style-type: none"> <li>• results from Internal Control Questionnaire</li> </ul>	
	<ul style="list-style-type: none"> <li>• performance data for 2007/08</li> </ul>	
	<ul style="list-style-type: none"> <li>• latest Corporate Risk Register</li> </ul>	
	<ul style="list-style-type: none"> <li>• latest Police Use of Resources report</li> </ul>	
	<ul style="list-style-type: none"> <li>• summary of internal audit reports for 2007/08</li> </ul>	
	<ul style="list-style-type: none"> <li>• Annual Audit letter 2006/7</li> </ul>	
	<ul style="list-style-type: none"> <li>• Partnerships report to Corporate Governance Committee and completed Partnership Governance checklists for YOTs DATs, strategic community safety partnerships and Local Children’s Safeguarding Boards</li> </ul>	
	<ul style="list-style-type: none"> <li>• HMIC reports for 2007/08</li> </ul>	
<ul style="list-style-type: none"> <li>• IPPC report on Job Evaluation</li> </ul>		
<ul style="list-style-type: none"> <li>• Implication of new codes of Professional Standards for Police Officers</li> </ul>		
<ul style="list-style-type: none"> <li>• Progress of Force Development Programme and implications for AGS</li> </ul>		
Mid May 2008	Draft Annual Assurance Statement including action plan to address identified weaknesses.	COG