

WYPCC and WYCC – Decision

From: Judith Heeley

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Timing:	Prior to statutory deadline of 30 September 2013
Purpose:	Approval of the Statement of Accounts for 2012/13
Cleared by:	Judith Heeley/Nigel Brook

SUBJECT OF ADVICE Approval of the Statement of Accounts 2012/13

Summary: The Accounts and Audit Regulations 2011 require that the Statement of Accounts for 2012/13 be presented to the PCC and Chief Constable for their approval by 30 September 2013. The accounts must be signed and dated by the Responsible Financial Officers (the Chief Finance Officers) to certify that they represent a true and fair view of the financial position.

Recommendation: That the Chief Constable approves the single entity accounts set out at Appendix A and the PCC approves the Group Accounts set out at Appendix B, and that the accounts and the Annual Governance Statements are signed accordingly.

Consideration: The Police Reform and Social Responsibility Act 2011 created both the PCC and the Chief Constable as separate corporations sole, although initially all assets, liabilities and staff transferred to the PCC. One of the implications of this is that a separate statement of accounts is required for the Chief Constable, whose single entity accounts are then consolidated with those of the PCC to form the Group accounts.

The accounts presented at Appendices A and B have been prepared in accordance with Code of Practice on Local Authority Accounting in the United Kingdom. Draft accounts were placed on public deposit for 20 working days as required under the Accounts and Audit Regulations.

As a result of the external audit carried out by KPMG a number of minor presentational changes were made to the draft accounts, and there was one material adjustment relating to creditor and debtor values in the Group Balance Sheet. This did not affect the overall financial position of the Group. KPMG have indicated that they will issue an unqualified opinion on both sets of accounts.

Affordability: Preparation of two sets of accounts has a resource implication but is a statutory requirement.

Supporting and Dissenting Views: The Accounts have been scrutinised by the Joint Independent Audit Committee and audited by the KPMG, who have issued an unqualified opinion.

APPENDICES:

- A West Yorkshire Police Statement of Accounts 2012/13**
- B West Yorkshire Police and Crime Commissioner and Group Accounts 2012/13**