

SCOTTISH POLICE AUTHORITY

Meeting	Audit and Risk Committee
Date and Time	30 June 2015, 10.00 – 14.00
Location	Stirling Management Centre
Title of Paper	2014/15 Statutory Accounts Timetable
Item Number	9
Presented By	Amy McDonald
For Approval / For Noting	FOR NOTING
Appendices Attached	none

PURPOSE

This paper is to provide members of the Audit & Risk Committee with the intended timetable for completion of the SPA Annual Report and Accounts for the financial year to 31 March 2015.

1. BACKGROUND

- 1.1 Annually, as a body corporate, the SPA is required to complete and provide to Scottish Government by 31 October Statutory Accounts for laying in Parliament by the end of the calendar year.
- 1.2 The process was completed on time last year for the laying of the 2013/14 accounts. This paper sets out the process which will be followed to ensure the Authorities statutory obligations are satisfied again for the 2014/15 year's Annual Report and Accounts.

2. STATUTORY ACCOUNTS TIMETABLE

2.1 The key dates are described below:

- 01 July 2015 – First draft of SPA Annual Report and Accounts.
- 31 July 2015 – Presentation of draft SPA Annual Report and Accounts to Audit Scotland together with appropriate supporting working papers.
- August 2015 – Final SPA Annual Report and Accounts external audit carried out.
- 21 Sept 2015 – Final draft Audit Scotland Annual Audit Report including ISA260 provided to SPA from Audit Scotland.
- 5 Oct 2015 – SPA Annual Report and Accounts presented to the Audit & Risk Committee for approval by SPA Board.
- 27 Oct 2015 – SPA Board approval of audited SPA Annual Report and Accounts and signature by the Accountable Officer.

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- 31 Oct 2015 – SPA Annual Report and Accounts signed by the Independent Auditor.
- Pre 31 Dec 2015 – SPA Annual Report and Accounts laid before Parliament.

3 FINANCIAL IMPLICATIONS

3.1 There are no direct financial implications associated with this report.

4 PERSONNEL IMPLICATIONS

4.1 There are no direct personal implications associated with this report.

5 LEGAL IMPLICATIONS

5.1 There are no direct legal implications associated with this report.

6 REPUTATIONAL IMPLICATIONS

6.1 There are no direct legal implications associated with this report however failure to lodge the SPA Annual Report and Accounts within the required timescale would create significant reputation issues.

7 SOCIAL IMPLICATIONS

7.1 There are no social implications as a consequence of this report.

8 EQUALITIES IMPLICATIONS

8.1 There are no equalities implications as a consequence of this report.

RECOMMENDATIONS

Members are requested to:

1. Note the content of this report and the reporting timetable as presented.