



Northern Community Justice Authority

Annual audit report to
Members and the Auditor
General for Scotland

Date October 2015

The Auditor General for Scotland appoints external auditors to central government bodies (www.audit-scotland.gov.uk/about/ags). Audit Scotland is a statutory body which provides audit services to the Accounts Commission and the Auditor General. (www.audit-scotland.gov.uk)

The Auditor General has appointed Pearl Tate as the external auditor of Northern Community Justice Authority for the period to 2015/16.

This report has been prepared for the use of Northern Community Justice Authority and no responsibility to any member or officer in their individual capacity or any third party is accepted.

This report will be published on our website after it has been considered by the authority. The information in this report may be used by Audit Scotland in any reporting to the Scottish Parliament.

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Key messages

 <p>Audit of financial statements</p>	<ul style="list-style-type: none">• Unqualified auditor's report on the 2014/15 financial statements.• The financial statements of the authority have been prepared on a going concern basis. We are not aware of any events or conditions that may cast significant doubt on the authority's ability to continue as a going concern.• The authority recognised its pension liability for the first time in 2014/15. The Community Justice (Scotland) Bill proposes that this pension liability will be met by the Scottish Government as part of the redesign of the community justice system.
 <p>Financial management and sustainability</p>	<ul style="list-style-type: none">• The authority achieved a breakeven position.• The financial management arrangements are satisfactory for an organisation the size of the authority.• The financial position is sustainable currently, although rising demand for and costs of services will continue to place a strain on the authority's capacity to deliver services at the current levels.
 <p>Governance and transparency</p>	<ul style="list-style-type: none">• The framework in place for the governance of the authority is appropriate to the organisation. However these arrangements are not operating effectively as authority meetings were either cancelled or not quorate on four occasions during the year.• There were no issues of concern in relation to the operation of the authority's financial control systems.• The authority has appropriate anti-fraud arrangements.



Performance

- An Area Plan is in place setting the authority's aims and objectives.
- The authority's performance measures in relation to reconviction rates, reported crimes and total number of offenders show a reducing trend.



Outlook

- The Community Justice (Scotland) Bill proposes that community justice authorities will be dissolved. It is anticipated that the Northern Community Justice Authority will cease to exist from 1 April 2017.

Introduction

1. This report is a summary of our findings arising from the 2014/15 audit of Northern Community Justice Authority (the authority). The report is divided into sections which reflect our public sector audit model.
2. The management of the authority is responsible for:
 - preparing financial statements which give a true and fair view
 - implementing appropriate internal control systems
 - putting in place proper arrangements for the conduct of its affairs
 - ensuring that the financial position is soundly based.
3. Our responsibility, as the external auditor of the authority, is to undertake our audit in accordance with International Standards on Auditing, the principles contained in the Code of Audit Practice issued by Audit Scotland in May 2011 and the ethical standards issued by the Auditing Practices Board.
4. An audit of financial statements is not designed to identify all matters that may be relevant to those charged with governance. It is the auditor's responsibility to form and express an opinion on the financial statements; this does not relieve management of their responsibility for the preparation of financial statements which give a true and fair view.
5. The significant audit risks identified at the planning stage and how we address each risk at arriving at our opinion for the financial statements is set out in **appendix I**.
6. Both local and national reports have been issued by Audit Scotland during the course of the year. These reports, summarised at **appendices II and III**, include recommendations for improvements.
7. **Appendix IV** is an action plan setting out our recommendations to address the high level risks we have identified during the course of the audit. Officers have considered the issues and agreed to take the specific steps in the column headed "Management action/response". We recognise that not all risks can be eliminated or even minimised. What is important is that the authority understands its risks and has arrangements in place to manage these risks. The authority should ensure that they are satisfied with proposed action and have a mechanism in place to assess progress and monitor outcomes.
8. We have included in this report only those matters that have come to our attention as a result of our normal audit procedures; consequently, our comments should not be regarded as a comprehensive record of all deficiencies that may exist or improvements that could be made.
9. The cooperation and assistance afforded to the audit team during the course of the audit is gratefully acknowledged.

Audit of the 2014/15 financial statements

Submission of financial statements for audit

10. We received the unaudited financial statements on 15 September 2015 in accordance with the agreed timetable. The working papers were of a good standard and staff provided good support to the audit team which assisted the delivery of the audit to deadline.

Overview of the scope of the audit of the financial statements

11. Information on the integrity and objectivity of the appointed auditor and audit staff, and the nature and scope of the audit, were outlined in our annual audit plan considered by the authority in June 2015.
12. As part of the requirement to provide full and fair disclosure of matters relating to our independence, we can confirm that we have not undertaken non-audit related services. The 2014/15 agreed fee for the audit was set out in the annual audit plan and, as we did not carry out any work additional to our planned audit activity, the fee remains unchanged.
13. The concept of audit risk is of central importance to our audit approach. During the planning stage of our audit we identified a number of key audit risks which involved the highest level of

judgement and impact on the financial statements and consequently had the greatest effect on the audit strategy, resources and effort. We set out in our annual audit plan the audit work we proposed to undertake to secure appropriate levels of assurance. **Appendix I** sets out the significant audit risks identified during the course of the audit and how we addressed each risk in arriving at our opinion on the financial statements.

14. Our audit involved obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error.

Materiality

15. Materiality can be defined as the maximum amount by which auditors believe the financial statements could be misstated and still not be expected to affect the decisions of users of financial statements. A misstatement or omission, which would not normally be regarded as material by amount, may be important for other reasons (for example, an item contrary to law).
16. We consider materiality and its relationship with audit risk when planning the nature, timing and extent of our audit and conducting our audit programme. Specifically with regard to the financial statements, we assess the materiality of uncorrected misstatements, both individually and collectively.
17. We summarised our approach to materiality in our annual audit plan. Based on our knowledge and understanding of the authority

we set our planning materiality for 2014/15 at £125,000 (1% of gross expenditure (including grant payments)). The main income and expenditure areas relate to the authority distributing Scottish Government grants to the constituent bodies therefore the materiality of other transactions also has to be considered. The planning materiality for these other transactions has been set at £2,000 (1% of gross expenditure (excluding grant payments)).

18. Performance materiality was calculated at £63,000 (£1,000 for expenditure excluding grants) to reduce to an acceptable level the probability of uncorrected and undetected audit differences exceeding our planning materiality level. We report all misstatements greater than £6,000 (£100 for expenditure excluding grants).
19. On receipt of the financial statements we reviewed our materiality levels and concluded that our original calculation basis remained appropriate.

Evaluation of misstatements

20. A number of presentational and monetary adjustments were identified within the financial statements during the course of our audit. These were discussed with relevant officers who agreed to amend the unaudited financial statements. The overall effect of the adjustments made to the financial statements had no impact on the net position of either the comprehensive income and expenditure statement or the balance sheet.

Significant findings from the audit

21. International Standard on Auditing 260 requires us to communicate to you significant findings from the audit, including:
 - the auditor's views about significant qualitative aspects of the entity's accounting practices, including accounting policies, accounting estimates and financial statement disclosures
 - significant difficulties encountered during the audit
 - significant matters arising from the audit that were discussed, or subject to correspondence with management
 - written representations requested by the auditor
 - other matters which in the auditor's professional judgment, are significant to the oversight of the financial reporting process.
22. During the course of the audit we identified the following significant issues that, in our view, require to be communicated to you.

Going Concern

23. Auditing standards require auditors to consider an organisation's ability to continue as a going concern when forming an opinion on the financial statements. One of the indicators that may give rise to going concern considerations is an excess of liabilities over assets. The authority's balance sheet at 31 March 2015 has an excess of liabilities over assets of £0.086 million, due to the accrual of pension liabilities in accordance with International Accounting Standards 19 (IAS 19).

24. The authority is a member of North East Scotland Pension Fund which is a multi-employer defined benefit scheme. In accordance with pensions accounting standard IAS19 'Retirement Benefits' the authority for the first time in 2014/15 has recognised its share of the net liabilities for the pension fund in the balance sheet and included the comparative figures for the previous year. The valuation at 31 March 2015 provided by the scheme's actuary increased the authority's share of the deficit from £0.045 million last year to £0.086 million.
25. The Community Justice (Scotland) Bill was introduced to parliament in May 2015 and proposes that the pension liabilities will be met by the Scottish Government as part of the redesign of the community justice system. The notes to the financial statements on page 24 of the annual accounts confirms that the authority has adopted a 'going concern' basis for the preparation of the financial statements as it has been assumed that any residual liabilities on winding up the authority will be met by the Scottish Government.
26. We are satisfied, therefore, that the process which the partnership has undertaken to consider the organisation's ability to continue as a going concern and the conclusion reached is reasonable.

Pension assumptions

27. The increase in pension liabilities of £0.041 million as at 31 March 2015 is due to changes in the actuarial assumptions applied. The Treasurer has confirmed the authority's agreement that the assumptions used by the actuary were reasonable and has explained in Note 8 in the annual accounts the impact of small

changes in these assumptions. A small change to the actuarial assumptions applied can have a significant impact on the liability.

28. We have examined the assumption used in 2014/15 and these are all within expected parameters. We are satisfied, therefore, that the pension liability as at 31 March 2015 is reasonable. The scale of the movements in the pension liability, arising from the annual valuation, can be seen in exhibit 1 below.

Exhibit 1: Movement in net pension liability 2013 to 2015

	2013/14	2014/15
	£million	£million
Assets	0.099	0.120
Liabilities	(0.144)	(0.206)
Net liability	(0.045)	(0.086)

Source: The authority's audited financial statements

29. It is important to note however that this liability does not have any immediate impact on the authority's financing requirements. The authority will continue to make annual contributions to the pension fund, through employer contributions, in accordance with triennial valuations carried out by the actuaries with the latest valuation undertaken in March 2014.

Financial management and sustainability

Financial management

30. In this section we comment on the authority's financial outcomes and assess its financial management arrangements.
31. The authority sets an annual budget to meet its service commitments for the forthcoming financial year. Regular monitoring of expenditure and income against agreed budgets is central to effective financial management.

Financial outcomes

32. In 2014/15, the authority spent £12.857 million on the provision of public services. This was met mainly by the Section 27 criminal justice grant and administration grant totalling £12.851 million, paid by the Scottish Government. After making adjustments between accounting basis and funding basis under regulation, for pension costs, the breakeven requirement was met.
33. As highlighted at paragraph 23 the authority's balance sheet at 31 March 2015 is in a net liability position due to the impact of IAS 19 (retirement benefits) which requires the full pension obligations to be recognised in the year they are earned. This technical accounting requirement has had no impact on the underlying basis for meeting current and on-going pension liabilities which will be met, as they fall

due or through the Scottish Government meeting the residual liabilities on the winding up of the authority.

Financial management arrangements

34. As auditors, we need to consider whether the authority has established adequate financial management arrangements. We do this by considering a number of factors, including whether:
 - the proper officer has sufficient status within the body to be able to deliver good financial management
 - financial regulations are comprehensive, current and promoted within the body
 - reports monitoring performance against budgets are accurate and provided regularly to budget holders
 - monitoring reports do not just contain financial data but are linked to information about performance
 - members provide a good level of challenge and question budget holders on significant variances.
35. The Chief Officer is responsible for ensuring proper accounting records are kept. A service level agreement with Aberdeen City Council sets out that the authority will comply with the council's financial standing orders and financial regulations where appropriate.
36. The authority's financial transactions are processed through Aberdeen City Council's systems. Monthly meetings on the

financial position are undertaken by officers and the financial position is considered at each authority meetings.

37. Overall the financial management arrangements are satisfactory for an organisation the size of the authority.

Financial sustainability

38. Financial sustainability means that the authority has the capacity to meet the current and future needs of its communities.
39. In assessing financial sustainability we are concerned with whether:
- spending is being balanced with income in the short term
 - long term financial pressures are understood and planned for
 - investment in services and assets is effective.
40. The authority continues to face significant financial pressures through reducing funding allocations. The Section 27 grant allocation for the Northern Community Justice Authority in 2015/16 has reduced by £0.144 million to £12.023 million. The budget for the costs of administering the authority, however, increased slightly in 2015/16 to £0.234 million (prior year £0.231 million). This is also met by Scottish Government grant.
41. The authority considered a monitoring report in September 2015 which projected underspends of £0.002 million and £0.003 million against its grant allocation expenditure and administration costs respectively for 2015/16. There is therefore a degree of financial stability in the short term.

42. Within the Community Justice (Scotland) Bill it is proposed that the pension liabilities will be met by the Scottish Government as part of the redesign of the community justice system. Under this Bill the authority will cease to exist from 1 April 2017.

43. Overall we conclude that the financial position is sustainable currently, although rising demand for and costs of services will continue to place a strain on the authority's capacity to deliver services at the current levels through to its cessation in March 2017.

Governance and transparency

44. Members and management of the authority are responsible for establishing arrangements to ensure that its business is conducted in accordance with the law and proper standards, that public money is safeguarded and for monitoring the adequacy and effectiveness of these arrangements.

Corporate governance

45. The corporate governance framework within the authority is centred on the Northern Community Justice Authority's board (the board). The authority has adopted a corporate code of governance. The main governing documents for the authority are its standing orders, scheme of delegation, members' code of conduct and the financial memorandum.

46. As highlighted at paragraph 42, the Community Justice (Scotland) Bill was introduced to parliament in May 2015 and proposes that Community Justice Scotland will be established and the community justice authorities dissolved. It is anticipated that the Northern Community Justice Authority will cease to exist from 31 March 2017. During any transition period it is vital that business continues as normal.

47. The board is timetabled to meet on a regular basis during the year. However since April 2014 from the six authority meetings planned:

- three were not quorate
- one was cancelled in advance of the meeting.

48. Where the meetings were not quorate those present agreed to proceed with the business on the agenda with interim decisions being ratified at the next quorate meeting. During any transition period it is essential that robust governance arrangements remain in place. No business may be transacted at a meeting of the authority unless a quorum is present. It is therefore clear that effective and efficient decisions were not being undertaken timeously by the authority during the year.

Action plan no. 1

49. In June 2014 the board approved a risk register and this is now appended to each meeting. We were unable to see any minuted commentary on the risk register since its approval in June 2014. It is therefore unclear if members have considered the risk register during the year. There is a risk that members of the board have inadequate opportunity to review and scrutinise risk.

Action plan no. 2

50. The governance structures and processes in place are appropriate for an organisation the size of the authority. During the year, however, these overarching arrangements have not been operating effectively.

Internal control

51. While auditors concentrate on significant systems and key controls in support of the opinion on the financial statements, their wider responsibilities require them to consider the financial systems and controls of audited bodies as a whole. However, the extent of this work should also be informed by their assessment of risk and the activities of internal audit.
52. It is the responsibility of the authority's management to maintain adequate financial systems and associated internal controls. In 2011 members agreed that an internal audit would be carried out every two years. A review of the authority's internal controls was undertaken in 2014/15 by the internal auditors, PriceWaterhouse Coopers and concluded that satisfactory arrangements were in place.
53. The authority's annual governance statement states that reasonable assurance can be placed upon the adequacy and effectiveness of the authority's internal financial control system. The statement complies with accounting requirements and is consistent with the findings of our audit.
54. The authority's financial transactions are processed through Aberdeen City Council's financial systems. A review of these systems was conducted as part of that council's audit, supplemented by specific audit work on the authority's financial statements.

55. Overall no material weaknesses in the accounting and internal control systems were identified during the audit which could adversely affect the ability to record, process, summarise and report financial and other relevant data so as to result in a material misstatement in the accounts.

Arrangements for maintaining standards of conduct and the prevention and detection of corruption/fraud

56. Audited bodies are responsible for ensuring that their affairs are managed in accordance with proper standards of conduct and have proper arrangements in place for implementing and monitoring compliance with standards and codes of conduct, standing orders and financial instructions. Auditors consider whether bodies have adequate arrangements in place.
57. The authority does not have in place its own arrangements for the prevention and detection of fraud and corruption, but complies with the relevant policies of Aberdeen City Council. We have concluded that the authority's arrangements are satisfactory and we are not aware of any specific issues that we need to highlight in this report. It should be noted that no system can eliminate the risk of fraud entirely.

Transparency

58. The authority's website contains relevant information for the public including agendas and minutes of board meetings. The website

includes relevant financial and performance reports. We have not encountered any evidence to suggest that information is routinely and unjustifiably withheld from public scrutiny.

Performance

Best Value

59. Achievement of best value or value for money depends on the existence of sound management arrangements for services, including procedures for planning, appraisal, authorisation and control. Audited bodies are responsible for ensuring that these matters are given due priority and resources, and that proper procedures are established and operate satisfactorily. Accountable officers have a specific responsibility to ensure that arrangements have been made to secure best value.

Local performance reporting

60. An Area Plan 2014 to 2017 was approved by the authority in January 2014. The area plan sets out the aims and objectives for the authority with the over-riding objective being to reduce reoffending in the authority's area. An action plan is developed annually to deliver of the identified strategic objectives in the area plan.

61. The board receive quarterly performance monitoring reports with progress updates against the annual action plan.

62. The Management of Offenders etc. (Scotland) Act 2005 sets out the functions of a community justice authority. One of these functions relates to the submission at the end of each financial year of an annual report to Scottish Ministers covering:

- its activities and performance during the year in discharging its functions under Section 3 of the Management of Offenders Act
 - the activities and performance during that year of appropriate local authorities, partner bodies and the Scottish Prison Service in complying with or facilitating compliance with, the area plan.
63. The authority's Annual Report 2014/15 (draft) was considered by the board in September 2015. The authority was asked not to publish its Annual Report until 31 October 2015. However the Annual Report was available on the authority's website in October as part of the agenda papers. Officers have subsequently removed this report from the papers.
64. The Annual Report is currently being considered by the Scottish Government and will be available to the public on the authority's website following its publication later this year. The performance information includes:
- reconviction rate continues to steadily fall from 32.6% in 2005/06 to 26.3% for the 2012/13, according to the latest figures available (national average in 2012/13:28.6%).
 - recorded crime rates, since 2006/07 have fallen by 47% from 57,025 down to 30,219 (across Scotland the reduction from 2006/07 is 39%).
 - A 1.7% reduction since April 2013 in the total number of offenders in prison to 721 at April 2015
65. Priorities in the authority's annual action plan for 2015/16 include:
- continuing to reduce reoffending rates

- ensuring victims' issues remain central to plans to reduce reoffending
 - maintaining a focus on early intervention and preventions, and the whole system approach to young people who offend
 - ensuring provision of appropriate services for women and high risk offenders, including domestic abuse perpetrators
 - increasing the focus on pre-disposal measures
 - continuing to support the increased use of community sentences where appropriate
 - building on partnership links, coordinating plans to reduce reoffending, providing effective evidence-based services, and developing outcomes-based performance management measures
 - ensuring provision of timely and appropriate training
 - ensuring equality and diversity are mainstreamed.
66. We are satisfied that the authority's arrangements for performance management are satisfactory and we are not aware of any specific issues that we need to highlight in this report.

National performance audit reports

67. Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2014/15, a number of reports were issued which

may be of interest to the authority. These are outlined in appendix III. The Chief Officer circulates national reports to members and officers when deemed relevant.

Appendix I – Significant audit risks

The table below sets out the audit risks we identified in our annual audit plan and how we addressed each risk in arriving at our opinion on the financial statements.

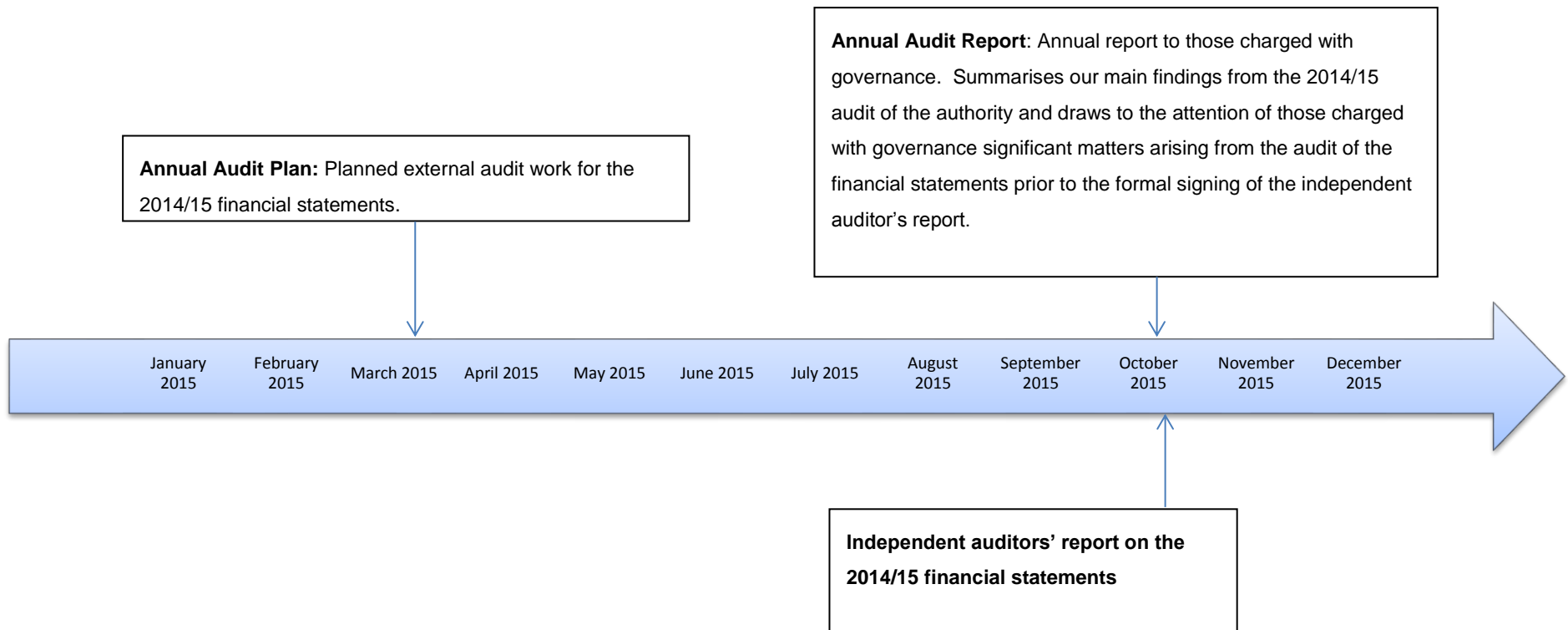
Audit Risk	Assurance procedure	Results and conclusions
Risks identified from the auditor's wider responsibility under the Code of Audit Practice		
<p>Redesign of Community Justice Authorities</p> <p>It is currently proposed that the authority will cease to exist in April 2016. During a transition period it is vital that business continues as normal. No decisions could be taken by Board at the last two arranged meetings (the December 2014 was cancelled due to the anticipated attendance and the meeting in January 2015 was not quorate).</p> <p><i>Risk: adverse impact on the authority's governance and performance arrangements.</i></p>	<ul style="list-style-type: none"> • Monitor the proposals for the cessation of the Community Justice Authorities and assess the impact on the authority. • Monitor the authority's governance and performance arrangements 	<p>The annual governance statement disclosed the risk posed to the effective decision making of the authority due to meetings not being quorate and the action being taken by the authority.</p> <p>Now anticipated that the authority will cease on 31 March 2017. Governance arrangements not operating effectively during the year with meetings cancelled or not quorate (<i>refer para 45 to 48 and action plan no. 1</i>).</p>

Audit Risk	Assurance procedure	Results and conclusions
Audit risk of material misstatement in financial statements		
<p>Pensions Liability</p> <p>The authority continues to account for its participation in the North East Scotland Pension Fund as a defined contribution scheme. The authority should in accordance with International Accounting Standard 19 (Employee Benefits) disclose local government pension schemes as a defined benefit scheme and recognise the authority's pension liabilities in the year they are accrued.</p> <p><i>Risk: The financial statements are materially misstated.</i></p>	<ul style="list-style-type: none"> • Review treatment of pensions liability in 14/15 accounts • Report as necessary in Annual Audit Report 	<p>Pension liability appropriately recognised in the 2014/15 financial statements (<i>refer para 24</i>).</p>
<p>Going Concern</p> <p>The recognition of a pension liability would result in the authority having net liabilities. The statutory set-up of the authority makes it unclear whether the mitigation in respect of the impact of pension fund accounting, as set out in the Code of Practice, is applicable to the authority. The funding mechanism for this liability has yet to be secured.</p> <p><i>Risk: The financial statements are materially misstated.</i></p>	<ul style="list-style-type: none"> • Liaise with officers on progress with Scottish Government discussions • Report as necessary in Annual Audit Report 	<p>The Community Justice (Scotland) Bill proposes that the pension liabilities will be met by the Scottish Government as part of the redesign of the Community Justice System. (<i>Refer para 23 to 26</i>).</p>

Audit Risk	Assurance procedure	Results and conclusions
<p>The Local Authority Accounts (Scotland) Regulations 2014</p> <p>The regulations introduce new requirements for inclusion in the financial statements of a management commentary prepared in accordance with proper accounting practices and recognised guidance. Separate guidance is currently being drafted which will align to the reporting requirements in the <i>Government financial reporting manual</i></p> <p><i>Risk: Appropriate disclosures are not detailed in the financial statements.</i></p>	<ul style="list-style-type: none"> • Ensure the management commentary is prepared in accordance with proper accounting practice and relevant guidance • Review of processes used by the authority to arrive at the management commentary. 	<p>Management commentary prepared in line with guidance.</p>
<p>Management override of controls</p> <p>As stated in ISA 240, management has the ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.</p> <p><i>Risk: The accounts are material misstated.</i></p>	<ul style="list-style-type: none"> • Detailed testing of journal entries • Review of accounting estimates for bias • Evaluating significant transactions that are outside the normal course of business. 	<p>From our audit testing no issues were identified and nor were there any significant transactions outwith the normal course of business.</p> <p>Assurances obtained.</p>

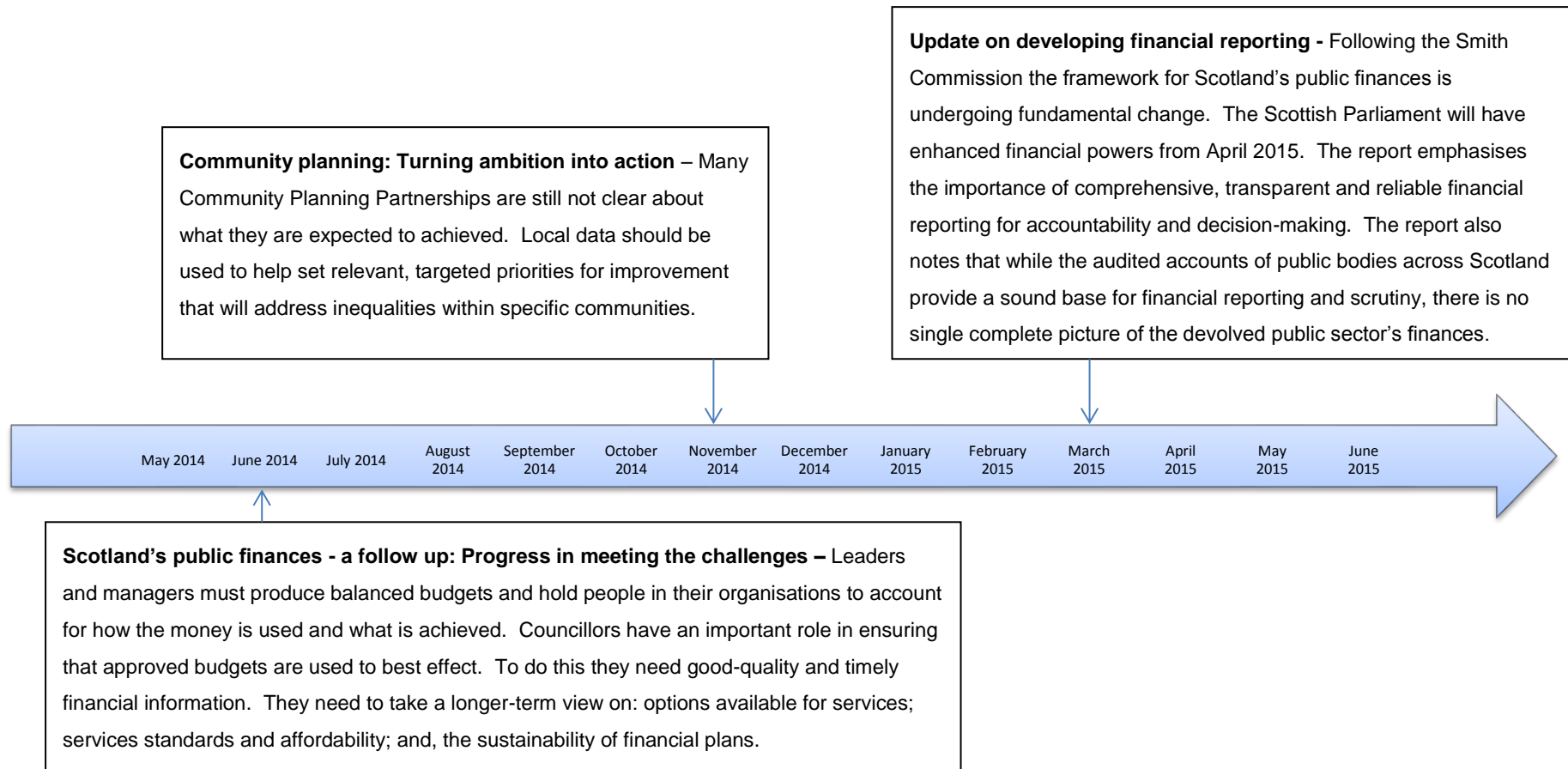
Appendix II – Local reports

Summary of Northern Community Justice Authority local audit reports 2014/15



Appendix III – National reports

Summary of Audit Scotland national reports 2014/15



Appendix IV – Action plan

No. Page/para	Issue/risk/Recommendation	Management action/response	Responsible officer	Target date
1 12/48	<p>Issue: No decisions could be taken at four of the planned authority meetings during the year. One meeting was cancelled and three other were not quorate.</p> <p>Risk The authority's governance arrangements are not operating effectively as decisions can not be undertaken effectively, efficiently or timeously.</p> <p>Recommendation Members should ensure authority meetings are quorate to allow business to be transacted timeously.</p>	The importance of Member and substitute Member attendance at future meetings in order that proper governance can operate will be raised at the next Northern CJA meeting and also minuted.	Chief Officer	4 December 2015

No. Page/para	Issue/risk/Recommendation	Management action/response	Responsible officer	Target date
2 12/49	<p>Issue We were unable to locate member's consideration of the authority's risk register.</p> <p>Risk Members of the board have inadequate opportunity to review and scrutinise risk.</p> <p>Recommendation Members should have the opportunity to scrutinise and discuss the risk register. These discussions should be minuted.</p>	We will continue to update the risk register as necessary and also ensure that it is considered at each meeting and that the consideration and any actions arising therefrom are minuted.	Chief Officer	4 December 2015