



AGENDA NO: 6e

INDEPENDENT AUDIT COMMITTEE - 11 SEPTEMBER 2020

GOING CONCERN ASSESSMENT 2019/20 - DORSET

REPORT BY JULIE STRANGE AND STEVE MACKENZIE

PURPOSE OF THE REPORT

The purpose of this report is to present the Going Concern Assessment for 2019/20 for the Dorset PCC Group to the Independent Audit Committee for its consideration.

1. GOING CONCERN ASSESSMENT

- 1.1 At its meeting on 17 August the Joint Leadership Board considered a report of the Treasurer and the Interim Chief Finance Officer concerning an assessment of whether the Dorset PCC Group represents a “Going Concern”. A copy of the report is attached as an Appendix to this report.
- 1.2 The report was prepared as a response to queries from the external auditors, Grant Thornton, following the preparation of a report under Section 114 of the Local Government Finance Act 1988 by one large local authority and press reports that other local authorities have considered the preparation of reports under this legislative provision. The effect of a Section 114 report is to prevent all spending which is not contractually required because expenditure of an authority is in excess of the available resources.
- 1.3 The attached assessment concluded that Dorset PCC Group represents a “Going Concern”. The assessment was approved by the Joint Leadership Board, which includes the Chief Constable and the Police and Crime Commissioner, who are “those charged with governance”.

2. RECOMMENDATION

- 2.1 The Independent Audit Committee notes the decision of the Joint Leadership Board and those charged with governance to agree with the assessment that the PCC Group represents a “Going Concern”.

Appendices

A – Going Concern Assessment 2019/20

Julie Strange,
Chief Finance Officer, Dorset OPCC

Steve Mackenzie
Interim Chief Finance Officer, Dorset Police