

## **CERTIFICATE OF ASSURANCE ON GOVERNANCE ARRANGEMENTS INCLUDING INTERNAL CONTROL**

The Chief Constable of Lancashire Constabulary is responsible for the direction and control of the Constabulary and, in discharging his function, shall have regard to the Police and Crime Plan issued by the Police and Crime Commissioner. The Chief Constable is responsible for ensuring the Constabulary's business is conducted in accordance with the law and proper standards and that public money is safeguarded, properly accounted for, and used economically, efficiently and effectively.

In discharging his overall responsibilities, the Chief Constable is responsible for establishing and maintaining appropriate risk management processes, governance arrangements and for ensuring that there is a sound system of internal control which facilitates the effective exercise of his functions.

The governance framework comprises the systems and processes, and culture and values, by which the Constabulary is directed and controlled. It enables the PCC and Chief Constable to monitor the achievement of their strategic objectives and to consider whether those objectives have led to the delivery of efficient, cost-effective services.

### **Director of Resources – Mr Ian Cosh**

As a Chief Officer of the Constabulary I have responsibility for maintaining a system of sound internal control, including risk management, which supports the achievement of the Constabulary's objectives. I also have responsibility for reviewing its effectiveness. The system of internal control is based on an ongoing process designed to identify the principal risks to achievement of those objectives, to evaluate the nature and extent of those risks and to manage them efficiently, effectively and economically.

The system of internal control is designed to manage rather than eliminate the risk of failure to achieve the objectives; it can therefore provide only reasonable and not absolute confidence that the risks of failure have been mitigated.

As a Chief Officer of the Constabulary, I am responsible for reviewing the effectiveness of the governance arrangements, including the system of internal control and risk management processes, operating across the Constabulary and within the Resources portfolio. My review of the effectiveness of the governance arrangements, including the system of internal control, has taken into account the following:

- The adequacy and effectiveness of management review processes;
- Outcomes from formal risk assessment and evaluation (the risk register);
- Relevant self-assessments of key service areas within the Constabulary Resources portfolio
- Relevant internal audit reports and the implementation of recommendations made by the Audit Service; and
- Outcomes from reviews by other bodies including external and statutory inspectorates and the external auditors.

I am satisfied that, except for any matters identified in the evidence on the attached schedule, there are effective governance arrangements in place, including a sound system of internal control, throughout the year ended 31 March 2015 and that this is ongoing.

I propose to take steps to address any matters identified in the evidence schedule to enhance the adequacy of the Constabulary Resources portfolio internal controls. I am satisfied that these steps will enhance the system of internal control and the overall governance arrangements and I will be monitoring their implementation and operation.

**Signed:**

**Position: Director of Resources**

**Date:**