

AUDIT COMMISSION – UPDATE

INTRODUCTION

1. The purpose of this report is to provide information on current Audit Commission and external audit activity and to consider key issues in respect of work being undertaken as part of the approved Audit Plan.

BACKGROUND

2. This Committee has been provided with written updates from the District Auditor on progress against approved Audit Plans at each meeting.
3. The District Auditor regularly attends meetings together with his local Audit Manager to present the report.

AUDIT PLAN AND PROGRESS

4. The District Auditor's latest progress report is attached at Appendix 1.
5. The report reflects the fact that much of the work currently being undertaken is in preparation for the finalisation of the work on both the annual accounts and in connection with the Use of Resources judgement for 2008/09.
6. Officers are currently in the process of preparing a response to gap analysis information provided by the District Auditor on the Key Lines of Enquiry (KLoEs) in arriving at his Use of Resources assessment. Where issues relate to work that is going on in respect of collaboration, these matters are being considered by all of the Finance Officers in the Region to ensure a coordinated response.

OPTIONS/RISK

7. The Authority is required to consider reports produced by the Audit Commission in connection activities of the Force and the Authority.
8. The District Auditor will issue his Annual Audit Letter to Members following completion of his audit later in the year.

FINANCIAL IMPLICATIONS

9. There are no direct financial implications arising from the report. External Audit costs are provided for in Police Authority's budget.

LEGAL IMPLICATIONS

10. The Authority has a duty to ensure that proper procedures are in place for the management of its financial affairs.

EQUALITY AND DIVERSITY IMPLICATIONS

11. There are no direct implications within this report in terms of the implications on the Authority's obligations in connection Equality and Diversity issues.

CHILDREN ACT 2004

12. There are no direct implications within this report in terms of the implications on the Authority's obligations in connection with the Children Act 2004.

CONCLUSIONS

13. The report provides members with details of the progress made by the District Auditor and his staff against the approved audit plan for the year.

RECOMMENDATIONS

14. It is recommended that: the Progress Report be noted,

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Background Papers: Audit Commission File ref:JB/AC/03/08/09

Progress on Audit Plan

Humberside Police Authority
Audit 2008/09

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The Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission explains the respective responsibilities of auditors and of the audited body. Reports prepared by appointed auditors are addressed to non-executive directors/members or officers. They are prepared for the sole use of the audited body. Auditors accept no responsibility to:

- any director/member or officer in their individual capacity; or
- any third party.

Introduction

- 1 This report sets out the progress made against the audit work included in our 2008/09 audit plan. This should give you a view of progress as we complete the work programme for 2008/09.
- 2 In carrying out our duties, we have to comply with the statutory requirements governing them, including the Audit Commission Act 1998 and the Code of Audit Practice (the Code).
- 3 The Code defines auditors' responsibilities in relation to:
 - The annual financial statements; and
 - The authority's arrangements for securing economy, efficiency and effectiveness in the use of its resources.
- 4 Our plans are subject to continuous review and refinement to take account of emerging risks, additional work specified by the Audit Commission or other regulators and changes in statutory or professional requirements.

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Performance against the plan

Table 1 Performance against 2008-09 planned outputs

2008-09 audit work

Area of work	Indicative date	Current position
Opinion Audit Plan	December 2008	We are currently considering the timing of and approach to our interim accounts work and final accounts testing. This will be clarified in the Opinion Audit Plan following discussions with officers.
Annual Governance Report	September 2009	To be issued following completion of accounts audit.
Auditors report giving an opinion on the financial statements and Value for Money Conclusion	September 2009	To be issued following completion of accounts audit and Use of Resources assessment.
Whole of Government Accounts audit report	October 2009	Work to be carried out following completion of accounts audit.
Final accounts memorandum (to the Director of Performance and Resources)	November 2009	To be issued following completion of accounts audit.
Use of Resources report	September 2009	Final Key Lines of Enquiry were published by the Audit Commission in May 2008 following consultation. A gap analysis has been provided to officers identifying key areas where evidence of achievement against the revised Key Lines of Enquiry is required. Fieldwork will progress upon receipt of a response

Performance against the plan

Area of work	Indicative date	Current position
		and appropriate supporting evidence.
Annual Audit Letter	November 2009	To be issued following completion of audit.

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Other audit work

National Fraud Initiative (NFI)

- 5 Following consultation, the Audit Commission published its NFI 2008/09 consultation response and NFI 2008/09 work programme and scale of fees in September 2008.
- 6 The deadline for data submission was 13th September 2008 and data matches will be accessible by the Police Authority from 28th January 2009. We will discuss with officers the approach of our audit work to ensure that the Police Authority has appropriate arrangements in place to prevent and detect fraud in accordance with the Code of Audit Practice.

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