

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 2007/08 and 2008/09 audit plans. This should give you a view of progress as we complete 2007/08 programmed work and move into that planned 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 plans

Table 1 Performance against the 2007/08 plan
2007-08 audit work

| Area of work | Target completion date | Current position |
|---|------------------------|--|
| Audit Plan | April 2007 | Agreed with officers April 2007. Formally approved by the Finance Committee September 2007. |
| Accounts (interim audit): Documentation of material systems; Systems walkthroughs; and Testing of key controls | May 2008 | Work completed. As part of our approach to relying on the work of Internal Audit, we undertook a triennial review of Internal Audit arrangements. A separate report has been issued to officers. |
| Workforce modernisation | May 2008 | A draft report has been issued to officers and is being finalised. |
| Governance report to members (ISA+260) | September 2008 | Report issued at 30th September 2008 Finance Committee meeting. |
| Accounts (final audit): Opinion on the year end financial statements | September 2008 | Unqualified opinion on the year end financial statements issued at 30th September 2008 Finance Committee meeting. |
| Value for Money Conclusion (as part of the Governance report) | September 2008 | Unqualified Value for Money Conclusion issued at 30th September Finance Committee meeting. |
| Police Use of Resources Evaluation (PURE) | October 2008 | Interim feedback report issued at 22nd July 2008 Finance Committee meeting. Final PURE scorecard issued at 4th November 2008 Finance Committee meeting. |

Performance against the plans

| Area of work | Target completion date | Current position |
|---------------------|------------------------|--|
| Annual Audit Letter | November 2008 | To be issued on completion of the audit. |

Table 2 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 | October 2009 | Final Key Lines of Enquiry were published by the Audit Commission in May 2008 following consultation. The timing of and approach to the assessment is to be agreed with officers following consideration of Audit Commission guidance. |
| Annual Audit Letter | November 2009 | To be issued following |

| Area of work | Indicative date | Current position |
|--------------|-----------------|----------------------|
| | | 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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