

Progress on Audit Plan

Humberside Police Authority
Audit 2009/10

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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 and 2009/10 audit plans. This should give you a view of progress as we complete 2008/09 programmed work and move into that planned for 2009/10.
- 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 2008/09 plan

2008/09 audit work

Area of work	Target completion date	Current position
Annual Governance Report	September 2009	Report presented to 29 September 2009 Finance Committee
Auditors report giving an opinion on the financial statements and Value for Money Conclusion	September 2009	Report presented to 29 September 2009 Finance Committee
Whole of Government Accounts audit report	October 2009	Unqualified report issued 12 October 2009
Final accounts memorandum (to the Director of Performance and Resources)	November 2009	Draft report issued to management 12 November 2009. Final report to be issued upon agreement of action plan.
Use of Resources report	October 2009	Report issued to management 3 November 2009. To be presented to December 2009 Finance Committee.
Annual Audit Letter	November 2009	Report issued to management 20 November 2009. To be presented to December 2009 Finance Committee.

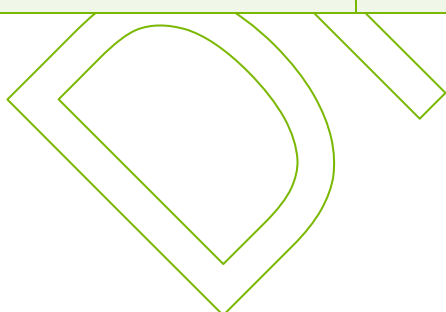
Table 2 Performance against 2009/10 planned outputs

2009/10 audit work

Area of work	Indicative date	Current position
Opinion Audit Plan	January 2010	We are currently undertaking planning work which will inform our risk based approach to the opinion audit. The Plan will

Performance against the plans

Area of work	Indicative date	Current position
		be issued upon completion of this work.
Annual Governance Report	September 2010	To be issued following completion of accounts audit.
Auditors report giving an opinion on the financial statements and Value for Money Conclusion	September 2010	To be issued following completion of accounts audit and Use of Resources assessment.
Whole of Government Accounts audit report	October 2010	Work to be carried out following completion of accounts audit.
Final accounts memorandum (to the Director of Performance and Resources)	November 2010	To be issued following completion of accounts audit.
Use of Resources report	Interim report June 2010	The timing and approach to Use of Resources work is to be discussed with management. The majority of audit fieldwork is expected to be completed between Jan and April 2010.
Annual Audit Letter	November 2010	To be issued following completion of audit.



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 have been accessible by the Police Authority from 28th January 2009. We have undertaken an interim review of the Police Authority's approach to investigating the data matches, and plan to carry out further 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.

Policing: More for Less

- 7 The Audit Commission, HMIC and the Wales Audit Office are undertaking a joint national study, Policing: More for Less. The study aims to identify how police forces in England and Wales can maintain or improve police effectiveness using fewer resources. The research will look at how forces:
 - save money from internal changes while improving or maintaining effectiveness;
 - work with partners to reduce resource needs; and
 - ensure that efficiency improvements are sustained.
- 8 Police auditors will undertake a mandatory data collection exercise as one element of the study. This data collection must be completed by 15th January 2010, and we will discuss the approach to completing the work with management.