

Leicestershire Police Authority

External audit progress report (as at 28 October 2009) to the Audit Committee meeting on 10 November 2009

We have prepared this summary to update the members of the Audit Committee with details of our progress since the last Audit Committee meeting held on 2 July 2009.

2008/09 AUDIT

Audit of the 2008/09 financial statements

Following discussion of the timetable for the approval and sign-off of the 2008/09 financial statements at the Audit Committee meeting on 2 July 2009, our 2008/09 report to those charged with governance under the requirements of the International Standard of Auditing 260 (ISA260 Report) was presented to the Finance and General Purposes Committee at its meeting on 8 September 2009. We have subsequently issued:

- our opinion on the financial statements for the year ended 31 March 2009;
- our use of resources conclusion for 2008/09: and
- our opinion on the whole of government accounts consolidation pack.

All of the above opinions/conclusions were unqualified.

Comprehensive Area Assessment (formerly Police Use of Resources)

The Comprehensive Area Assessment (CAA) has replaced the Police Use of Resources (PURE) assessment. 'Final' scores for the assessment were submitted for national moderation on 14 August 2009. We reported the 'final' scores for each of the individual KLoEs in the ISA 260 report referred to above. Scores have recently been issued formally by the Audit Commission and the Authority's overall score of 3 (exceeds minimum requirements – performs well) has now been confirmed.

We are working with the Authority to help you to maintain and improve upon what is already a relatively strong performance in the areas assessed under CAA. Now that scores have been confirmed we are working on a report intended to help you take forward the CAA agenda.

Treasury Management & Members' Allowances

As part of our work on Use of Resources we were also required to:-

- carry out a programme of work on Treasury Management prescribed by the Audit Commission; and

- review whether the Authority is complying with the regulations relating to Members' Allowances.

We are pleased to report that there are no issues arising from this work that we need to report to the Audit Committee.

2008/09 Audit Letter

We are currently working on a draft of our 2008/09 Audit Letter . Once agreed this will need to be published on the Authority's website. It will also be published on the Audit Commission's website.

2009/10 AUDIT

2009/10 Audit Plan

Our indicative fee letter for 2009/10 was presented to the April 2009 Audit Committee. We are currently working on a draft of our 2009/10 audit plan: we plan to share a draft for discussion with the Treasurer in the next few weeks.

Other Work

We are currently in the process of completing a number of returns on the Authority for the Audit Commission:

- Stewardship and Governance;
- IFRS Arrangements Questionnaire; and
- National Fraud Initiative.

There are currently no issues arising from the completion of these returns that we wish to draw to your attention.