

Leicestershire Police Authority

External audit progress report (as at 3 March 2010) to the Audit Committee meeting on 18 March 2010

We have prepared this summary to update the members of the Audit Committee with details of our progress since the last Audit Committee meeting on 10 November 2009.

2008/09 AUDIT

Audit letter 2008/09

We have completed our work on the 2008/09 audit and have included our draft Annual Audit Letter summarising our work on the audit as a separate item on the agenda for this Committee meeting.

2009/10 AUDIT

Audit plan for 2009/10

Our indicative fee for the 2009/10 audit was set out in a letter to the Treasurer dated 1 April 2009. We have now prepared an Audit Plan for the 2009/10 audit which is included as a separate item on this Audit Committee agenda. This plan provides more detailed information about the work we are required to perform.

Progress report on the audit

During the period since we last reported to the Committee, we have undertaken a number of planning tasks in respect of our 2009/10 audit. These have included an assessment of risks to the audit, consideration of our independence, discussions with key individuals and administrative matters such as making arrangements for when the work will be performed.

In addition to the planning of the audit process, we undertook our interim audit visit during February 2010. This did not identify any significant matters which we need to bring to your attention at this time. We will be writing to the Treasurer setting out the detailed findings and conclusions from our interim audit.

With respect to our work on the Comprehensive Area Assessment (CAA), the Authority agreed to provide a self-assessment against the CAA KLOE criteria before the end of February 2010 – which it did. We are currently undertaking work on the CAA and will provide a verbal update on progress at the Committee meeting.

Working together with Internal Audit

As part of the managed audit approach, we have coordinated with the Authority's Internal Auditors on an ongoing basis.

We have made arrangements for the review of the files containing Internal Audit's work on the key financial systems towards the end of March 2010.