



## **Leicestershire Police Authority**

### **External audit progress report (as at 19 December 2011) to the Audit and Risk Committee meeting on 10 January 2012**

We have prepared this summary to update the members of the Audit and Risk Committee with details of our progress since the last meeting of the Committee on 6 September 2011.

#### **2010/11 audit**

##### ***Financial statements' audit***

Following the previous meeting where we presented our ISA260 Report to the Committee, as 'Those Charged with Governance', and subsequently to the Police Authority at its meeting on 28 September 2011, where the accounts were formally approved, we signed our auditors' opinion on the financial statements on 29 September 2011. This was an unqualified opinion.

In addition, once again we were required to provide a use of resources (value for money) conclusion; this too was unqualified and was also signed on 29 September 2011.

##### ***Whole of Government Accounts***

We undertook our work on the Whole of Government Accounts consolidation pack as prescribed by the Audit Commission. The work was completed and the audited pack was submitted on 29 September 2011 in order to meet the national deadline of 30 September 2011. Our work on the Whole of Government Accounts consolidation pack concluded that it was consistent with the statement of accounts for the year ended 31 March 2011 on which we had given an unqualified opinion.

##### ***2010/11 Audit Letter***

The 2010/11 audit is now complete. Our draft Annual Audit Letter, which summarises the results of our 2010/11 audit is included as a separate item on today's agenda.

##### ***Feedback on the audit***

We are committed to providing the Authority with a quality service and welcome your feedback on our performance.

Immediately following the 6 September 2011 Audit and Risk Committee, a private session was held between ourselves and the members of the Committee. This provided an opportunity to discuss the audit services provided. No issues with respect to the quality of the external audit services provided were noted at this meeting.

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Following completion of the 2010/11 audit, we have undertaken our annual process of requesting feedback on the audit services provided. This feedback is collected by a central independent team and subsequently shared with the audit team. Feedback has been requested and received from the Chair of the Audit and Risk Committee, the Chief Executive/Treasurer and the Director of Finance. We will provide a summary analysis of the feedback received. Where areas have been identified for improvement, we will work with you in order to continuously improve service delivery going forward.

Detailed planning sessions with the finance team in preparation for the audit of the 2011/12 financial statements will be planned for early in 2012, feedback on the 2010/11 process will be considered as part of this process.

### **2011/12 Year**

#### ***Draft Audit Plan***

Our draft Audit Plan for the 2011/12 audit is included as a separate item on today's agenda.