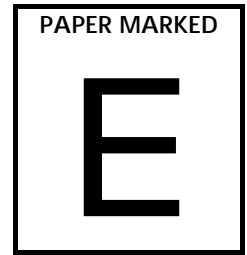


# **LEICESTERSHIRE POLICE AUTHORITY**



Meeting           **AUDIT COMMITTEE**

Date               **THURSDAY 18 MARCH 2010 –10.00 A.M.**

Report of         **TREASURER / CHIEF CONSTABLE**

Subject           **INTERNAL AUDIT PLAN 2009-10**

## **Purpose of Report**

1. To present the Internal Audit Plan for 2010-11.

## **Background**

2. Before the commencement of each financial year the Internal Auditor presents an Audit Plan for the year. The Plan will normally reflect the Audit Strategy set out at the start of the Audit Contract.
3. This year however, a different approach has been adopted. In view of the financial pressures facing the Authority and the need to identify significant efficiencies, and in particular the comments made by the Police Authority Inspectors, audit time has been re-allocated towards value for money studies.
4. Discussions have been held with both internal and external auditors on acceptable ways in which audit time could be freed up. As a result certain low priority audits have been deferred to 2011-12. In addition a different approach has been agreed with the external auditors (who rely on internal audit work) to their interest in the Plan. As a result, and in view of the substantial assurances given over recent years, a proportion of the financial systems audits will receive a check on key controls only in a particular year.
5. On 26 January 2010 the Police Authority resolved to “provide to the next meeting of the Audit Committee the evaluation of mobile data by the NPIA to consider for the Audit Plan”. A paper is attached at Annex B.
6. A representative of RSM Tenon will introduce paper attached at Annex A.

## **Recommendation**

7. Members are recommended to consider and agree the report, and to help identify value for money studies that will assist the Authority to achieve efficiency savings.

## **Implications**

Financial: none. Legal: none. Diversity: none. Risk Management: receiving regular audit reports helps reduce risk to the organisation.

**Background Papers**

None.

**Officers to Contact**

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