

Warwickshire Police Authority - 28th June 2010

Report of the Audit Committee

Summary

This report provides an update for Members on the work of the Audit Committee following their meeting on 16th June 2010

Recommendation

That the report be noted

1. Statement of Accounts 2009-10 and Annual Governance Statement

We have considered the draft Statement of Accounts 2009/10 and the draft Annual Governance Statement for 2009/10. We have questioned officers, received suitable explanations and made a small number of suggested changes. We accordingly recommend their approval by the Authority.

2. Update on Internal Audit Recommendations

We have received an update on the latest position regarding outstanding audit recommendations and are pleased to report that significant progress continues to be made in completing the actions required. We will continue to monitor progress over the next few months.

3. External Audit Annual Opinion Plan 2009/10

We have received the Audit Commission's Annual Opinion Plan for 2009/10. We were told that the Government has announced that the Use of Resources assessment is being scrapped, to be replaced for the audit of the 2009/10 financial year by a value for money opinion report. The Audit Commission is currently undergoing structural change as a result of changes to the audit and inspection regime, which may affect the audit fee and the outputs of the audit. However, we received assurances that there will be continuity in the audit team carrying out the audit and that we will be kept fully informed by the Audit Commission.

4. Annual Internal Audit Report 2009/10

We received and discussed the annual report from the Authority's internal auditors. The overall picture from the work undertaken was positive with all of the audits completed having an opinion of moderate or above but we noted that there is scope for improvement in a number of areas, which is reflected in the Head of Internal Audit's opinion that *".....the Authority's control environment provides moderate assurance*

that the significant risks facing the Authority are being addressed". His opinion has been incorporated into the Annual Governance Statement.

5. Reporting to the Audit Committee

We intend introducing an item on each audit committee agenda whereby the auditors will be given the opportunity, if they so wish, to speak to the committee without officers present, which we believe will enhance our independence.

**Chris Davis
In the Chair**