

Audit Committee Update for Devon and Cornwall Police (incorporating the Police and Crime Commissioner and Chief Constable)

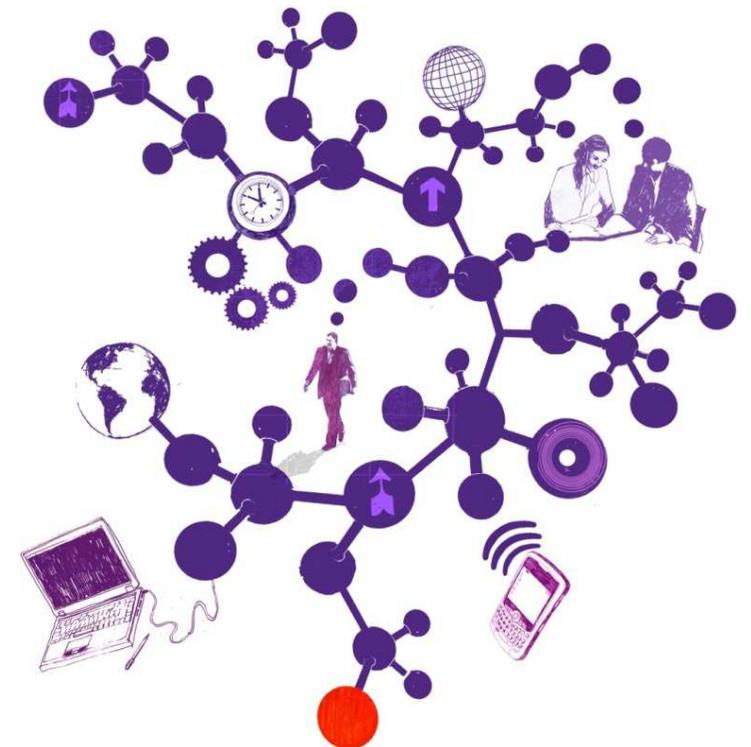
Year ended 31 March 2015

20 October 2014

Alex Walling
Associate Director
T 0117 305 7804
E alex.j.walling@uk.gt.com

Karen Beckingham
Manager
T 0117 305 7895
E karen.a.beckingham@uk.gt.com

Peter Brereton
Executive
T 0117 305 7888
E peter.d.brereton@uk.gt.com



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Introduction

This paper provides the Audit Committee with a report on progress in delivering our responsibilities as your external auditors.

Members of the Audit Committee can find further useful material on our website www.grant-thornton.co.uk, where we have a section dedicated to our work in the public sector. Here you can download copies of our publications, including:

- 2020 Vision – Exploring finance and policy futures for English local government
- Where growth happens – The high growth index of places
- Police reform: a developing picture
- Local Government Governance Review 2014 - Working in tandem
- A Guide to Local Authority Accounts
- CoPaCC Police Transparency Review
- Coming of age: development of the Local Government Pension Scheme

If you would like further information on any items in this briefing, or would like to register with Grant Thornton to receive regular email updates on issues that are of interest to you, please contact either your Engagement Lead or Audit Manager.

Alex Walling	Engagement Lead	T 0117 305 7804	M 07880 456 142	E alex.j.walling@uk.gt.com
Karen Beckingham	Engagement Manager	T 0117 305 7895	M 07880 456 124	E karen.a.beckingham@uk.gt.com

Progress at 20 October 2014

Work	Planned date	Complete?	Comments
<p>2014-15 Accounts Audit Plan We are required to issue a detailed accounts audit plan to the Police and Crime Commissioner and the Chief Constable setting out our proposed approach in order to give an opinion on Police and Crime Commissioner's (PCC) financial statements and the Chief Constable's 2014-15 financial statements.</p>	<p>Audit Plan April 2015</p>	<p>Not yet due</p>	
<p>Interim accounts audit Our interim fieldwork visit includes:</p> <ul style="list-style-type: none"> • updating our review of the PCC's and Chief Constable's control environments • updating our understanding of financial systems • review of Internal Audit reports on core financial systems • early work on emerging accounting issues • early substantive testing • value for money risk assessment. 	<p>Interim March – April 2015</p>	<p>Not yet due</p>	
<p>2014-15 final accounts audit Including:</p> <ul style="list-style-type: none"> • audit of the 2014-15 financial statements • proposed opinion on the PCC's financial statements and the Chief Constable's financial statements. • Audit Findings Report 	<p>Accounts July-Sept 2015</p>	<p>Not yet due</p>	

Progress at 20 October 2014

Work	Planned date	Complete?	Comments
<p>Value for Money (VfM) conclusion</p> <p>The scope of our work to inform the 2014/15 VfM conclusion comprises our assessment of arrangements to secure economy, efficiency and effectiveness.</p> <p>Our assessment is based on two criteria specified by the Audit Commission. These are:</p> <ul style="list-style-type: none"> • The PCC and the Chief Constable each has proper arrangements in place for securing financial resilience • The PCC and the Chief Constable each has proper arrangements for challenging how they secure economy, efficiency and effectiveness. <p>Our results of our work will be reported in our Audit Findings Report.</p>	March-Sept 2015	Not yet due	
<p>Joint Annual Audit Letter 2014/15</p> <ul style="list-style-type: none"> • A summary of the audit. 	October 2015	Not yet due	



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