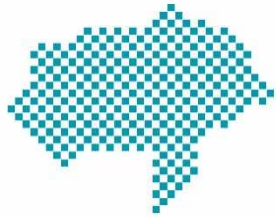


Audit Progress Report

Police and Crime Commissioner for North Yorkshire
Chief Constable of North Yorkshire Police

Police and Crime
Commissioner
North Yorkshire



June 2017



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Audit progress

Purpose of this report

The purpose of this paper is to provide the Joint Independent Audit Committee (the Committee) with a report on progress in delivering our responsibilities as external auditor of the Police and Crime Commissioner for North Yorkshire (the Commissioner) and the Chief Constable of North Yorkshire Police (the Chief Constable).

This paper also seeks to highlight key emerging national issues and developments which may be of interest to members of the Committee.

If you require any additional information regarding the issues included within this briefing, please contact any member of your engagement team.

Finally, please note our website address (www.mazars.co.uk) which sets out the range of work Mazars carries out, both within the UK and abroad. It also details the existing work Mazars does in the public sector.

Progress on the audit

Since the Committee last met, we have:

- had on-going liaison with the Commissioner and Chief Constable's Chief Finance Officers around topical and specific accounting issues for the 2016/17 financial statements;
- continued to update our accounts and VFM planning in readiness for our year end on site audit, such as completion of our IT risk assessment, and ongoing review of agendas/minutes and Decision Notices; and

- undertaken some early work on aspects of the 2016/17 financial statements, including sample testing of income and expenditure and IT access testing, largely to try and reduce the impact on the finance team in the summer period, especially given the move to the new HQ.

Our audit work is on track for this time of year, and we have no matters to raise with the Committee at this stage of our audit. There are no changes to the significant risks we identified in our 2016/17 Audit Strategy Memorandum presented to the March meeting.

The next stage of our audit is our next tranche of on-site work on the financial statements which is due to take place from mid June. We are aiming for our audit to be substantially complete by the end of July, in line with the new timetable that will be introduced for 2017/18. This is of course subject to any late national developments and assurance we obtain from other auditors such as the assurance we seek from the auditor of the North Yorkshire County Council pension fund, whom we have had ongoing communication with and will continue to do so over the coming months.

Appendix 1 provides a summary of progress for our 2016/17 audits.

National publications and other updates

National publications and other updates

1	2017-18 work programme and scale of fees, Public Sector Audit Appointments Ltd, March 2017
2	Oversight of audit quality: quarterly compliance reports 2016/17, Public Sector Audit Appointments Ltd
3	Questions an Audit Committee could ask relating to the Annual Report and Accounts, National Audit Office, March 2017

1. 2017-18 work programme and scale of fees, Public Sector Audit Appointments Ltd, March 2017

PSAA has published the work programme and scales of fees for 2017/18 audits of principal local government and police bodies. There are no changes to the overall work programme for 2017/18. Scale fees for 2017/18 have therefore been set at the same level as the fees applicable for 2016/17. This is the final year for which PSSA will set fees under the transitional arrangements made by DCLG.

<http://www.psa.co.uk/audit-and-certification-fees/201718-work-programme-and-scales-of-fees/>

2. Oversight of audit quality: quarterly compliance reports 2016/17, Public Sector Audit Appointments Ltd

The latest 2016/17 monitoring report highlights full compliance with the Regulator's standards for Mazars LLP.

<http://www.psa.co.uk/audit-quality/principal-audits/mazars-audit-quality/>

3. Questions an Audit Committee could ask relating to the Annual Report and Accounts, National Audit Office, March 2017

This note is designed to assist Audit committees in their review of the Annual Report and Accounts of their organisation. It provides a series of questions that the Committee could ask during their review to assist them in both ensuring the completeness, accuracy and balance of the information provided in the Annual Report and Accounts and in understanding the key issues and providing suitable challenge in order to gain the assurance they require before recommending the Annual Report and Accounts for signature by the Accounting Officer.

https://www.nao.org.uk/search/type/report/pi_area/support-to-audit-committees/

Appendix 1 – Position statement of 2016/17 audits

Planned output	Expected completion date	Draft report issued to management	Final report issued to management	Final report presented to Audit Committee	Comments
2016/17 Audit Fee Letters (individual letters for Commissioner and Chief Constable).	April 2016	N/A	April 2016	N/A	~
Audit Committee Progress Report and Briefing (joint for both Commissioner and Chief Constable).	N/A	N/A	N/A	N/A	To each and every meeting.
2016/17 Audit Strategy Memorandum (individual plans for Commissioner and Chief Constable).	March 2017	March 2017	March 2017	21 March 2017	~
2016/17 Audit Completion Reports, incorporating the opinion on the financial statements and VFM Conclusion. Separate reports for Commissioner and Chief Constable.	September 2017				
2016/17 Annual Audit Letters. Separate letters for Commissioner and Chief Constable.	October 2017				

Contact details

Please let us know if you would like further information on any items in this report.

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