

# Audit Progress Report

Lancashire Police and Crime Commissioner and Chief Constable

Year ending 31 March 2019

June 2019



# Contents and Introduction



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This paper provides the Joint Audit and Ethics Committee with a report on progress in delivering our responsibilities as your external auditor.

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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 Engagement Manager.

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# Progress at June 2019

## Financial Statements Audit

We have just started our audit of the 2018/19 financial statements. We received the statements on the 28<sup>th</sup> May 2019, which is ahead of the statutory deadline of the end of May.

We expect to issue our audit report on the financial statements in line with the end of July deadline.

## Value for Money

The scope of our work is set out in the guidance issued by the National Audit Office. The Code requires auditors to satisfy themselves that; "the authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources".

The guidance confirmed the overall criterion as: "in all significant respects, the audited body had proper arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people".

The three sub criteria for assessment to be able to give a conclusion overall are:

- Informed decision making
- Sustainable resource deployment
- Working with partners and other third parties.

We will finalise our work during June and July and will report our work in the Joint Audit Findings Report and give our Value For Money Conclusions by the deadline of 31 July 2019.

## Other areas

### Meetings

We have meetings planned with the Chief Finance Officer in June as part of our regular liaison meetings and continue to be in discussions with finance staff regarding emerging developments and to ensure the audit process is smooth and effective.

We have a meeting planned to discuss our Joint Audit Findings Report with the Chief Constable and the Police and Crime Commissioner on the 29th July.

# Audit Deliverables

2018/19 Deliverables	Planned Date	Status
<b>Audit Plan</b> We are required to issue a detailed accounts joint audit plan to the Joint Audit and Ethics Committee setting out our proposed approach in order to give an opinion on the Group, Police and Crime Commissioner and Chief Constable 2018-19 financial statements.	March 2019	March 2019
<b>Audit Findings Report</b> The Audit Findings Report will be reported to the July 2019 Joint Audit and Ethics Committee.	July 2019	Not due yet
<b>Auditors Reports</b> These are the opinions on your financial statements, annual governance statements and value for money conclusions.	July 2019	Not due yet
<b>Joint Annual Audit Letter</b> This letter communicates the key issues arising from our work.	August 2019	Not due yet

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