



WALES AUDIT OFFICE
SWYDDFA ARCHWILIO CYMRU

Joint Audit Committee 30 June 2016 – Update paper

1. Our planning and interim work is complete with no significant issues identified. The final audit visit will commence in early July 2016

- Our initial planning work for the audit is complete and we presented our 2016 Audit Plan to the previous Joint Audit Committee meeting.
- Our interim work on the financial statements is complete. We did not identify any material control weaknesses in the significant financial systems and controls that we need to report to you, or the Commissioner and Chief Constable.
- On 9 June 2016 – three weeks earlier than in 204-15 - we received the draft financial statements that the Assistant Chief Officer-Resources and the Commissioner's Chief Financial Office have reviewed and signed.
- We are aware that some areas of these draft financial statements will change as finance staff obtain further information throughout June. At 15 June 2016, we understand that the main areas of the financial statements to be updated, before the audit commences, are:
 - Benefits in Kind information for Chief Officers in remuneration notes;
 - Collaboration information;
 - Comprehensive Income & Expenditure Statement for revisions to SERCOP categories; and
 - Segmental analysis note.
- We continue to meet with key finance staff to discuss emerging issues; progress on producing the accounts and the action plan; and audit logistics. We are currently reviewing the draft financial statements prior to the final audit visit, and we will then be onsite with the Finance Department from 4 July 2016 onwards.
- We will present our findings in our Audit of Financial Statements Report to the Commissioner and the Chief Constable, and to the Committee at its next meeting in September.

2. We are agreeing the local messages with the Commissioner and Chief Constable from the our national study work on Community Safety

- The Audit General for Wales has been undertaking an All Wales Local Government Improvement Study relating to Community Safety Partnerships. The study is seeking to answer the question: **Are Welsh Government, Police and Crime Commissioners and Community Safety Partnerships (CSPs) working effectively together to tackle crime and other public safety issues that have a negative effect on people's wellbeing?**
- We still expect to publish the national report in summer 2016 along with local feedback to the Commissioner and Chief Constable.
- We will continue to liaise closely with Internal Audit and will consider their work, as appropriate, for our external audit of the financial statement and in forming our Value for Money Conclusion. Similarly, we will review the outcomes from HMIC's PEEL inspection of the Force and use this to support our Value for Money Conclusion. We will also continue to monitor the Commissioner and Chief Constable's progress in delivering efficiency savings and service transformation as part of meeting challenging financial objectives.

Matthew Coe
Financial Audit Manager, 16 June 2016