



WALES AUDIT OFFICE  
SWYDDFA ARCHWILIO CYMRU

## Joint Audit Committee 9 March 2016 – Update paper

### 1. Our planning work is complete and the audit plan has been agreed. The interim audit visit will commence in early March 2016

- Our initial planning work for the audit is complete and our 2016 Audit Plan is presented to this Joint Audit Committee meeting.
- We have discussed the scope of our interim work on the financial statements with management. Our interim audit visit will take place in early March 2016. If we identify any significant weaknesses in financial systems and controls as a result of that work, we will report these separately to you or the Commissioner and Chief Constable.
- We attended a collaboration workshop between the four forces on 29 January 2016 to review the accounting for collaborative operations in the 2014-15 financial statements. Revisions to the methodologies and timetable agreed at this meeting will flow into the production of the 2015-16 draft financial statements.
- We also attended a further finance workshop between the four forces on 26 February 2016 that considered changes in capital accounting and improvements in working papers that support the financial statements. The outputs from this workshop will be used to improve the accounts production and audit processes.

### 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 expect to publish the national report in Summer 2016 and we will also be providing local feedback, relating specifically to the Commissioner, alongside this national report. We are currently in the process of agreeing these local messages.
- We 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**  
**26 February 2016**