

Annual Audit Letter

November 2005



# **Annual Audit Letter**

**Hampshire Police Authority**

**Audit 2004-2005**

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## Key messages

### Police structure review

- 1 Following HMIC's report recommending that larger but fewer police forces should be established, police authorities in England and Wales are taking part in a review of police structures. The Home Secretary has set out the factors to be considered in this review and has set out a challenging timetable for its completion. Inevitably this will give rise to uncertainty, particularly for authorities that fall below the HMIC indicative figure of 4,000 officers or 6,000 staff.
- 2 In times of change robust financial governance and effective performance management are particularly important. It is also important that your risk management process should take account of the review to ensure that the need to continue to plan for, deliver and improve services is balanced with the risk of particular decisions fettering any future successor organisation. Our Annual Audit Letter should be read in this context.

### Performance

- 3 Hampshire Police have continued to focus on the areas of improvement that were identified within the Year 2 Activity Based Costing and Crime Data Quality reviews, as well as the implementation of the new RMS crime recording system.
- 4 The Constabulary have been unable to submit performance data to the Home Office since April 2005, primarily because of the data processing delays that have been experienced by some police officers and staff since the implementation of the new RMS system on 1 April 2005, and the backlogs that have built up in some Command Units. There have also been some concerns over the integrity of the data that is held on the new system. These issues are being addressed through the appointment of additional staff and the provision of additional training.
- 5 We have held initial discussions in relation to our Year 3 Activity Based Costing and Crime Data Quality audits. These audits are to be undertaken between October 2005 and March 2006 and the results will be reported in April 2006 after completion of local and national consistency reviews.
- 6 Hampshire Police is committed to delivering many of its key priorities in partnership with other local agencies and a lot of good work is being carried out through partnerships. There are, however, some further improvements that could be made to maximise the benefits of partnership working and help better compliance with good practice.
- 7 The Force has recently been subject to a review by HMIC, known as the Baseline Assessment. This showed a positive outcome.

## The accounts

- 8 We have given an unqualified audit opinion on the Authority's accounts on 30 September 2005.

## Financial position

- 9 The Authority's financial position continues to be soundly based, with the national and local policing priorities being addressed during the budget setting process. The Authority has restored its General and Pension reserve balances to more appropriate levels in accordance with its financial strategy.

## Systems of internal financial control

- 10 Risk management is still being developed and there are some areas where further improvements are being made, including the identification and assessment of risks and the establishment of a central risk register.

## Action needed by the Authority and Constabulary

- Continue to reduce the backlogs of performance data in Command Units and address the training needs of police officers and staff on the new RMS system.
- Reinforce the integrity of data held on the new RMS system by making changes to the controls that have been established to govern the system.
- Improve risk management arrangements by centrally managing the identification and assessment of risks and through the establishment of a central risk register.
- Maximise the benefits of partnership working with other local agencies by refining the arrangements that have already been established.

## Performance

Our best value audit for 2005 is presently still in progress, our initial findings have not given rise to any issues that we need to bring to members' attention.

Hampshire Police have continued to focus on the improvement areas identified within the Year 2 Activity Based Costing and Crime Data Quality reviews, as well as the implementation of the new RMS crime recording system.

There have been some data entry processing delays experienced by police officers and staff since the implementation of the new RMS system, and there are some concerns over the integrity of the data that is held on the new system. Performance information has not been sent to Home Office since 1 April 2005 as a result of these issues, although steps are being taken to address them.

The Constabulary is delivering many of its key priorities through in partnership working with other local agencies. These partnerships do much good work although they do not fully comply with good practice and therefore, improvements could be made to maximise the benefits that can be gained from them.

The Force has recently been subject to a review by HMIC, known as the Baseline Assessment. This showed a positive outcome.

## Best value

- 11 Our audit of best value has two discrete but interlinked elements:
  - compliance of the best value performance plan (BVPP) with statutory requirements; and
  - assessing systems to produce and publish performance information.
- 12 Our work in this area is still in progress and will be concluded shortly. There are no issues arising from our initial work that we need to bring to the attention of members.

## Activity Based Costing

- 13 All forces have been required to implement Activity Based Costing (ABC) since 1 April 2003, although 2004/05 was the first year when ABC had to be fully implemented.
- 14 Our work in relation to ABC is scheduled to be completed during the period October 2005 to 31 March 2006, and will be aligned and integrated with the Crime Data Quality audit that is to be completed during the same timeframe.

- 15 There will be a tiered proportionate approach to the ABC audit, with the specific components of the audit being based on the judgement given during the previous year. For Hampshire, who were judged to have reliable systems and processes in place that resulted in an accurate submission of data, this will mean that we will undertake a focused review of your ABC costing model, management arrangements and utilisation of ABC data.
- 16 The key elements of the audit will include:
- follow-up of the action plan that was agreed last year;
  - accuracy of the Constabulary costing models;
  - sample testing of activity information sources
  - review of the Constabulary internal controls for managing activity sampling;
  - a high-level review of the results of the ABC analysis; and
  - consideration of the utilisation of ABC data.
- 17 We have held initial discussions with key staff in order to outline our approach to the audit and the potential advantages of carrying out elements of this work at the same time as the Crime Data Quality work, for example joint 'focus groups'. The findings from the review will be reported to the Authority in late April 2006, following the completion of local and national consistency reviews.

## Review of Crime Data Quality

- 18 We will be reviewing your progress with crime data recording and the arrangements that you have in place to secure data quality. The detailed work that will be undertaken in this Year 3 audit has been agreed nationally by the Audit Commission and the Police Standards Unit. The audit will take a proportionate risk-based approach based on the Year 2 results of forces as shown in Table 1.

**Table 1 Audit approach - Year 3**

The agreed audit approach based on Year 2 Crime Data Quality

	Overall results in year 2		
	Green Force	Amber Force	Red Force
Follow-up of Year 1 and Year 2 action plans	√	√	√
Management arrangements	Proportionate review, focusing on areas for improvement identified in previous reviews.		
<b>Data testing</b>			
Investigation 1	Force level only	Force level + sample BCUs	All BCUs
Investigation 9	√	√	√

*Audit Commission and PSU*

- 19 For Hampshire, as an Amber Force, this means that we will review your progress with the action plans that were prepared during the Year 1 and 2 audits, and we will focus our management arrangements work on the improvement areas that were identified as part of these plans. Our data testing will include a sample of Command Units for investigation 1 rather than testing all units.
- 20 We have met with the Constabulary to discuss the data testing and management arrangements work, in order to outline the approach that we will be taking and to agree how the data samples will be selected. These discussions have given rise to a number of issues relating to the 'integrity' and 'auditability' of the data held on the new RMS system which are in the process of being addressed.
- 21 Some police officers and staff have experienced delays in processing performance data which has led to backlogs in some Command Units. This has resulted in Hampshire Police not being able to submit performance information to the Home Office since April 2005. Action is being taken to rectify these issues including the appointment of additional staff and the provision of additional training.
- 22 Subject to the selection of a valid data sample, Crime Data Quality audit will be completed during the period of October 2005 and March 2006. The findings from our Year 3 audit will be reported in April 2006, following the completion of the local and national consistency reviews.

## Efficiency plan

- 23 We carried out an assessment of the Constabulary's cashable efficiency gains to supplement HMIC's work on other aspects of the efficiency plan and provide them with the necessary assurance for 2004/05 that they sought.
- 24 We were able to provide the necessary assurance and the HMIC have subsequently confirmed that the Constabulary has overachieved the target savings by £3.2 million, and have chosen to carry forward the excess into 2005/06 in the form of £1.6 million cashable gains and £1.6 million non-cashable gains.

## Project Oberon

- 25 We have carried out a high level assessment of the completeness of the approach that the Authority and Constabulary have taken towards:
  - information management within the context of good practice;
  - the way in which Project Oberon supports the objectives of the overall approach to information management; and
  - the effectiveness of Project Oberon's communication strategy, in communicating change across the organisation.
- 26 The audit commenced in latter part of 2004 and included a review of key documents and interviews with principal staff that have been involved with the project. As part of the review we have, through the use of focus groups, sought the views of police officers on the effectiveness of the communication strategy for Project Oberon.
- 27 The review has confirmed that significant progress has been made in the development of information management including awareness at senior management level of the need for effective information management. This has led to the assignment of responsibilities to provide a corporate approach to information management.
- 28 A wider Information Strategy is in the early stages of development, although the Force has still to assess its information needs and develop an information classification scheme. An IT strategy has been implemented, which was designed to remove systematic barriers to effective information management.
- 29 Project Oberon is being managed using the PRINCE 2 methodology, and based on the evidence presented for audit; Project Oberon when fully operational should deliver the objectives that it set out to achieve.

- 30 There were however a number of issues that arose during this audit that have been summarised within an action plan for further attention including:
- developing and adopting an information strategy;
  - consider contingency arrangements to ensure that training is delivered to all staff at an appropriate time for phase 2;
  - review the budget estimating process for the project to ensure that provision is made for all common IT related expenditure; and
  - responding to the issues raised within the focus groups that were held as part of this audit.
- 31 Officers are currently developing their response to the recommendations that have been made and this will be reported to the Information Management Board.

## Managing partnership working

- 32 Based upon the HMIC's 2004 baseline assessment, partnership working was identified as significant area of performance that was in need of improvement, the baseline assessment rated the Constabulary's arrangements as fair on a four point scale of poor, fair, good and excellent.
- 33 We assessed the Constabulary's approach to achieving its corporate objectives through partnership working interviewing HQ and BCU staff involved with the strategy and partnership working; and interviewing a small number of important partners.
- 34 Our main conclusion is that the Force is committed to delivering many of its key priorities in partnership with other local agencies and is carrying out a lot of good work through partnership arrangements. There are however some further improvements that could be made to maximise the benefits of partnership working and help improve compliance with good practice. These include:
- developing a forward looking framework to guide the development of partnership working;
  - mapping and reviewing its current partnerships in order to assess whether there is a business case for each partnership and that they represent value for money;
  - developing systems to capture and disseminate good practice in respect of partnership working; and
  - ensuring that relationships with partnerships, especially crime and disorder reduction partnerships are maintained and strengthened.
- 35 A detailed action plan has been developed with officers, who are to respond to the issues that have been raised by implementing the recommendations.

## HMIC baseline assessment

- 36 In order to minimise the burden of strategic regulation on local authorities and to provide a better perspective of individual audited bodies' performance, we work closely with other inspectorates to co-ordinate our work and to ensure that we give consistent messages.
- 37 We have agreed locally with HMIC that we will reflect the results and conclusions from their 2005 baseline assessment in this letter. Summarised below are the main findings reported, including the overall summary of judgments.

**Table 2 HMIC Summary of Judgements 2005**

Summary of Judgements	Grade	Direction of Travel
<b>1 Citizen Focus</b>		
1A Fairness and Equality	Fair	
1B Neighbourhood Policing and Community Engagement	Fair	Improved
1C Customer Service and Accessibility	Good	Improved
1D Professional Standards		
<b>2 Reducing Crime</b>		
2A Reducing Hate Crime and Crimes against Vulnerable Victims	Fair	Stable
2B Volume Crime Reduction	Good	Improved
2C Working with Partners to Reduce Crime	Good	Improved
<b>3 Investigating Crime</b>		
3A Investigating Major and Serious Crime	Good	
3B Tackling Level 2 Criminality	Fair	
3C Investigating Hate Crime and Crimes against Vulnerable Victims	Good	Stable
3D Volume Crime Investigation	Good	Improved
3E Forensic Management	Excellent	Stable
3F Criminal Justice Processes	Fair	Improved

Summary of Judgements	Grade	Direction of Travel
<b>4 Promoting Safety</b>		
4A Reassurance	Good	Improved
4B Reducing Anti-Social Behaviour and Promoting Public Safety	Good	Improved
<b>5 Providing Assistance</b>		
5A Call Management	Excellent	Improved
5B Providing Specialist Operational Support	Fair	Stable
5C Roads Policing	Excellent	Improved
<b>6 Resource Use</b>		
6A Human Resource Management	Good	Stable
6B Training and Development	Fair	Improving
6C Race and Diversity	Good	
6D Resource Management	Good	Improved
6E Science and Technology Management	Good	Stable
6F National Intelligence Model	Good	Stable
<b>7 Leadership and Direction</b>		
7A Leadership	Good	
7B Strategic Management	Good	Stable
7C Performance Management and Continuous Improvement	Good	Stable

*HMIC Baseline Report*

**Significant conclusions from the 2005 baseline review**

- 38** Hampshire Constabulary is facing a period of change with the reorganisation of its BCUs into six operational command units (OCUs). The Force has recently implemented a new record management system, Project Oberon, to replace some of its principal information technology (IT) applications.

- 39 The Force has a focus on managing resources against a background of rising public expectations and demand for service provision. Some progress has been made in devolving budgets to BCU commanders and responsible budget holders, with systems in place to ensure clear lines of accountability. The Force has invested in business systems for finance and procurement that have improved the availability of relevant management information. There is some linkage between the provision of resources and the delivery of performance improvement, and the force is working to strengthen this link.
- 40 In relation to policing style and performance, police patrol is the cornerstone of police work for Hampshire Constabulary. Patrol is intelligence-led to enhance its effectiveness in making Hampshire and the Isle of Wight a safer place to work, and comprises three distinct levels. Response policing provides the visible and effective response to the demands for service. Proactive policing is the planned reaction to demands predicted through the effective use of intelligence. Problem-solving policing will provide long-term solutions to policing problems through partnership activity. The manifestation of this approach is Problem Resolution in a Multi-agency Environment (PRIME), which is badged as a problem-solving initiative both within and outside the force. A sector-based policing model has recently been implemented in full across all BCUs as the dynamic and citizen focused mechanism to reduce crime and the fear of crime.
- 41 The baseline assessment concluded that the Force's performance in 2004/05 against the key crime categories has been 'Good' overall, based on a four point scale of 'Excellent, Good, Fair and Poor'.
- 42 The assessment found that total recorded crime, domestic burglary, vehicle crime and robbery were all down and only violent crime had increased. In contrast the detection of all recorded crime, domestic burglary, racially aggravated crime, robbery and vehicle crime had all increased, while the detection of violent crime had remained static.

## Accounts and governance

We have given an unqualified audit opinion on the Authority's accounts on 30 September 2005.

Your overall corporate governance arrangements are satisfactory and there are no issues arising from the audit that we need to bring to members' attention.

### Audit of 2004/05 accounts

- 43 We have completed the audit of the Authority's financial statements for 2004/05 and given an unqualified opinion on 30 September 2005.
- 44 The Authority approved the accounts on 19 July, in advance of the 31 July 2005 deadline. The working papers that were provided for audit were of a good standard and we completed the detailed testing on the financial statements during August and September. The deadline for the approval of the accounts is coming forward next year to 30 June 2006; the Authority is aware of this and is well placed to meet this new requirement.

### Matters arising from the final accounts audit

- 45 The Authority has amended its Statement on Internal Control to reflect the delays and difficulties that some police officers and staff have experienced when processing data on to the new Records Management System (RMS) which has resulted in inconsistencies and inaccuracies in the data held on the system and some backlogs of data to be processed on to the system within Command Units.
- 46 The steps that are being taken to rectify these issues have also been included within the revised statement.

### Report to those with responsibility for governance in the Authority

- 47 There were no issues arising from our audit of the Authority's financial statements that we needed to report to members prior to issuing our opinion in accordance with our professional standards.

### Financial standing

- 48 The Authority's financial position continues to be soundly based. There are reliable systems in place to ensure that the national and local policing priorities are considered and addressed during the budget setting process. The Authority has continued to focus upon restoring its General and Pension reserve balances which are now at more appropriate levels.

## **General reserve**

- 49 The General Fund balance amounts to almost £6.5 million at the 31 March 2005, which is £2.5 million more than the target minimum level previously recommended by the Treasurer. The Authority is however aware of increased financial pressures and uncertainties that it will need to address during 2005/06 and 2006/07, and this reserve also includes an element of the Airwave grant that has still to be utilised.
- 50 The ongoing management of the General Fund balance and the financial management of financial pressures are evidence of the Authority's continuing robust financial management arrangements.

## **Pension reserve**

- 51 The pension fund reserve amounted to £5.8 million at the 31 March 2005. This is a significant increase over the £1.2 million balance at 31 March 2003 and reflects your continuing emphasis on restoring the reserve to a more appropriate level, as and when resources and pressures on council tax permit.
- 52 A revised police pension scheme is to be implemented on 1 April 2006 covering new starters. This will also require the introduction of new accounting arrangements for police pensions with effect from the same date. This is receiving attention and implementation will need to be carefully monitored. The new scheme will require members to review the level of the pension reserve that will be needed in future.

## **Budgetary control**

- 53 The medium-term financial planning process is the foundation for the budget setting process, taking account of the key national and local priorities and factors, such as predicted changes in grant levels; additional expenditure bids; and the need for modern and relevant IT systems.
- 54 The Authority's decision on the level of precept for 2005/06 is the result of a detailed process including input from members, the Resources Management Board and a Budget Advisory Forum. Account has also been taken of the results of the public consultation exercise that had taken place in 2004, which were considered to be still relevant when setting the precept level for 2005/06.
- 55 This process is robust and will continue to be developed by the Authority and Constabulary.

## **Current position**

- 56 The Treasurer's monitoring report for the three months to June 2005 confirmed that the overall performance against budget is satisfactory although the report acknowledged that it was still too early in the year to identify significant trends.

- 57 The progress made with the key planned budget reductions was also reported, together with the approved additional expenditure during 2005/06. Funding for the policing of Trafalgar 200 has been a significant concern for the Authority, although provision has been made at the end of 2004/05 to cover the predicted £430,000 shortfall.

## Systems of internal financial control

- 58 We have not identified any significant weaknesses in the overall control framework, which continues to be soundly based. Officers have, however, agreed a number of recommendations that we made to improve current arrangements.

### Risk management

- 59 The Authority is continuing to develop its risk management arrangements, there are however some issues that are receiving further attention including:
- centrally co-ordinating and managing the identification and assessment of its risks; and
  - establishing a central risk register to ensure that all risks are identified and monitored by management.
- 60 A decision has been taken not to re-establish the Risk Management Steering Group, however regular reports will be made to the Resource Management Board and use will be made of targeted working groups to address specific issues that may arise.

### Response to 'Bichard'

- 61 The Authority and Constabulary have put in place a response to the key findings from the 'Bichard' enquiry. This response is intended to enable the nationally driven improvements to be made and to minimise the risk of similar issues arising locally.

### Internal Audit

- 62 Our assessment is that Internal Audit continues to provide an effective source of assurance to the Authority. The quality and scope of their work is of a good standard and complies with relevant professional standards. We have placed reliance upon their work for our opinion purposes and will continue to work closely with them.

## Standards of financial conduct and the prevention and detection of fraud and corruption

- 63 We have not identified any significant issues in respect of your arrangements to ensure proper standards of financial conduct and to prevent and detect fraud and corruption.

## **Legality of transactions**

- 64 We have not identified any significant weaknesses in the framework established by the Authority for ensuring the legality of its significant financial transactions.

## Other work

### Additional voluntary work

- 65** To date, we have not carried out any additional voluntary support work with you, although we can support you with your improvement priorities or dealing with identified business risks. Potential areas of voluntary improvement work might include for example:
- partnership working within crime reduction partnerships;
  - consolidating existing improvement and implementation plans into a force or authority-wide plan; or
  - working with members and senior management in relation to governance arrangements.
- 66** Such work would be undertaken under section 35 of the Audit Commission Act 1998. We would be happy to discuss and agree any detailed proposals with you in relation to potential areas of work, and to agree a separate fee for the work.

### National Fraud Initiative

- 67** In 2004/05, the Authority took part in the Audit Commission's National Fraud Initiative (NFI 2004/05). The NFI, which is undertaken every two years, aims to help identify and reduce fraud by bringing together data from NHS bodies, local authorities and government departments and other agencies, to detect a wide range of frauds against the public sector. These include payroll and housing benefit fraud, with the details of housing benefit fraudsters being passed back to the employing body to allow them to consider the implications and take action as appropriate.
- 68** Where little or no such fraud is identified then the Authority can gain assurance about internal arrangements for preventing and detecting fraud.
- 69** The NFI 2004/05 results were distributed on CD-ROM on 31 January 2005 and participating bodies are required to provide savings returns reporting progress made as at 31 May 2005, 30 September 2005 and 31 December 2005.
- 70** Internal Audit are currently reviewing the data provided on the NFI CD and were able to meet the 30 September 2005 progress report to the Audit Commission.

## Looking forwards

### Future audit work

- 71 We have an agreed plan for 2005/06 and we have reported in this letter those aspects that have already commenced. The key elements of that plan, including our audit of the 2005/06 accounts and the ABC and Crime Data Quality audits, will be reported in next year's Annual Letter.
- 72 We have sought to ensure, wherever possible, that our work relates to the improvement priorities of the Authority and Constabulary. We will continue with this approach when planning our programme of work for 2006/07.

### Revision to the Code of Audit Practice

- 73 The statutory requirements governing our audit work are contained in:
- the Audit Commission Act 1998; and
  - the Code of Audit Practice (the Code).
- 74 The Code has been revised with effect from 1 April 2005. Further details are included in our Audit Plan which was agreed with Financial Affairs Panel in May 2005. The key changes include:
- the requirement to draw a positive conclusion regarding the Authority's arrangements for ensuring value for money in its use of resources; and
  - a clearer focus on overall financial and performance management arrangements.

### Working with HMIC

- 75 HMIC currently undertakes a baseline assessment of every police force. The methodology is similar to that of the Comprehensive Performance Assessment (CPA) for local authorities and it includes an assessment of financial management and financial standing.
- 76 In the past, this assessment has been undertaken by a member of HMIC staff. To reduce potential for overlaps and secure greater consistency in reporting it is proposed that in future the Audit Commission would develop and produce a Use of Resources judgement for all police forces and that HMIC would rely on this judgement and incorporate it into the baseline assessment.
- 77 Negotiations are at an early stage but we would aim to have the new arrangements in place for the 2006/07 audits which would mean that a Use of Resources judgement would be given in July/August 2006 to feed into the HMIC baseline assessment reports which are published each October.

## Closing remarks

- 78 This letter has been discussed and agreed with Authority Officers and the Force's ACPO Group. A copy of the letter was also discussed with the Finance Committee on 25 October 2005.
- 79 The Authority and Constabulary have taken a positive and constructive approach to our audit and I would like to take this opportunity to express my appreciation for the assistance and co-operation we have received.

## Availability of this letter

- 80 This letter will be published on the Audit Commission's website at [www.audit-commission.gov.uk](http://www.audit-commission.gov.uk) and also on the Authority's website.

Peter Arkell  
District Auditor  
16 November 2005

# Appendix 1 – Background to this letter

## The purpose of this letter

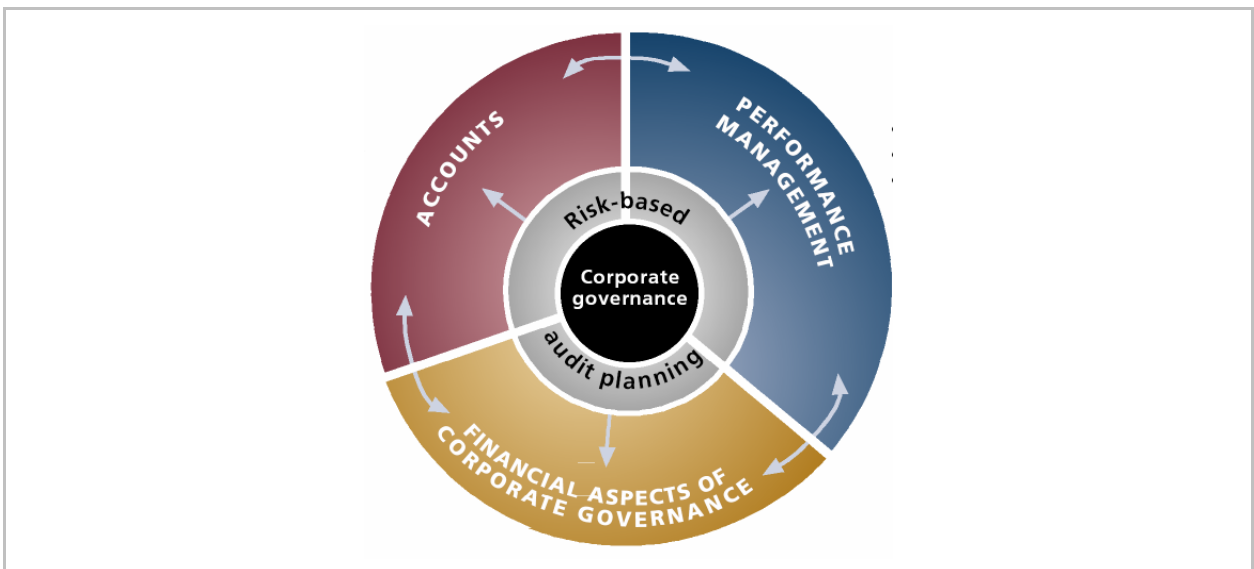
- 1 This Annual Audit Letter summarises the conclusions and significant issues arising from our recent audit of the Authority and Constabulary.
- 2 We have issued separate reports during the year setting out the findings and conclusions from the specific elements of our programme. These reports are listed at Appendix 2 for information.
- 3 The Audit Commission has circulated to all audited bodies a statement that summarises the key responsibilities of auditors. Our audit has been conducted in accordance with the principles set out in that statement. What we say about the results of our audit should be viewed in the context of that more formal background.
- 4 Appendix 3 provides information about the fee charged for our audit.

## Audit objectives

- 5 Our main objective as your appointed auditor is to plan and carry out an audit that meets the requirements of the Code of Audit Practice. We adopt a risk-based approach to planning our audit, and our audit work has focused on the significant risks that are relevant to our audit responsibilities.

**Figure 1 Code of Audit Practice**

Code of practice responsibilities



- 6 Central to our audit are your corporate governance arrangements. Our audit is then structured around the three elements of our responsibilities as shown below.

### **Accounts**

- Opinion.

### **Financial aspects of corporate governance**

- Financial standing.
- Systems of internal financial control.
- Standards of financial conduct and the prevention and detection of fraud and corruption.
- Legality of transactions.

### **Performance management**

- Use of resources.
- Performance information.
- Best value performance plan.

## Appendix 2 – Audit reports issued

**Table 3**

<b>Report title</b>	<b>Date issued</b>
Audit Plan	May 2004
Managing Partnership Working	January 2005
Interim Report	June 2005
Project Oberon and Information Management	June 2005
Report to Those Charged with Governance on the Financial Statements 2004/05 (SAS 610)	September 2005
Activity Based Costing - Phase 3	To be agreed.
Crime Data Quality - Phase 3	To be agreed.
Best Value Report - 2005	31 December 2005

## Appendix 3 – Audit fee

**Table 4     Audit fee update**

<b>Audit area</b>	<b>Plan 2004/05 £</b>	<b>Actual 2004/05 £</b>
Accounts	29,000	29,000
Financial aspects of corporate governance	19,000	19,000
Performance	34,000	34,000
<b>Total Code of Audit Practice fee</b>	<b>82,000</b>	<b>82,000</b>
Additional voluntary work (under section 35)	-	-
<b>Total</b>	<b>82,000</b>	<b>82,000</b>