



# **Police and Crime Commissioner for Warwickshire and Chief Constable for Warwickshire**

Interim progress report

Year ended 31 March 2024

**March 2024**



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# Introduction

## ***Adding value through the audit***

*All our clients demand of us a positive contribution to meeting their ever-changing business needs. Our aim is to add value through our external audit work by being constructive and forward looking, by identifying areas of improvement and by recommending and encouraging good practice. In this way, we aim to help promote improved standards of governance, better management and decision making and more effective use of resources.*

## **Purpose**

This paper provides the [Audit Committee] with a report on progress in delivering our responsibilities as your external auditors.

The paper also includes:

- Details of progress made to date and whether it is on track
- Where progress is on track, any initial findings which may impact the final accounts audit

Members are invited to consider the progress reported in this paper and any actions considered necessary in response.



# Introduction

## PCC and Chief Constable responsibilities

The PCC and Chief Constable both have responsibility for:

- Preparing financial statements which give a true and fair view, in accordance with the applicable financial reporting framework and relevant legislation;
- Preparing and publishing, along with the financial statements, an annual governance statement and narrative report;
- Maintaining proper accounting records and preparing working papers to an acceptable professional standard that support its financial statements and related reports disclosures; and
- Ensuring the proper financial stewardship of public funds, complying with relevant legislation and establishing effective arrangements for governance, propriety and regularity.

## Our expectations and requirements

In our audit plan, we set out the following requirements to enable us to deliver the audit in line with the agreed fee and timetable:

- Draft financial statements to be produced to a good quality by the deadlines you have agreed with us. These should be complete including all notes, the Narrative Statement and the Annual Governance Statement;
- The provision of good quality working papers at the same time as the draft financial statements. These will be discussed with you in advance to ensure clarity over our expectations;
- The provision of agreed data reports at the start of the audit, fully reconciled to the values in the accounts, to facilitate our selection of samples for testing;
- Ensuring staff are available and on site (as agreed) during the period of the audit;
- Prompt and sufficient responses to audit queries within two working days (unless otherwise agreed) to minimise delays.

# Audit progress

## Continued progress of the audit

We have made enquiries of management, as well as the PCC and the Chief Constable, to inform our planning.

We commenced the planning procedures between November and December 2023 and conducted an interim audit from January to March 2024.

Our work included, but not limited to, the following:

- Review of the entity's control environment and understanding of the financial systems;
- Commenced review of the accounting treatment of the Justice Centres, which is currently in progress;
- Population cleansing;
- Value for money risk assessment and planning;
- Preliminary going concern assessment;

- Employee remuneration starters and leavers testing up to Month 9;
- Payroll testing and reports up to Month 9;
- PPE additions early testing;
- Review of internal audit

We have liaised with the predecessor auditor to review their audit file to gain assurance over the opening balance of the 2023/24 financial year.

Engagement with management has been good and we have received responses to a range of planning enquiries and requests, enabling us to progress our planning work. Where information has been received, we have not at this stage identified any adverse findings to report to you.

Should anything arise from our finalisation of the planning procedures that changes the risks or planned procedures, we will report these to you.

We extend our thanks to the finance team for their cooperation and positive engagement with the audit team.



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