

DERBYSHIRE POLICE AUTHORITY
CORPORATE GOVERNANCE COMMITTEE

22 DECEMBER 2009

REPORT OF THE TREASURER

<u>7 (b) DERBYSHIRE POLICE AUTHORITY ANNUAL AUDIT LETTER</u> <u>2008/09</u>
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Purpose of the Report

1. To present the Annual Audit Letter for 2008/09.

Information and Analysis

2. Annual Audit Letter
 - a. The Audit Commission's Code of Audit Practice requires auditors to prepare an annual audit letter and issue it to each audited body. The purpose of preparing and issuing annual audit letters is to communicate to the audited body and key external stakeholders, including members of the public, the key issues arising from auditors' work, which auditors consider should be brought to the attention of the audited body. The annual audit letter covers the work carried out by auditors since the previous annual audit letter was issued.
 - b. Attached at **ANNEX A** to this report is the Annual Audit Letter for 2008/09 which will be presented to the Committee by the Auditor.
3. Format of the Annual Audit Letter (AAL)
 - a. The format of this AAL has changed from previous years. For Derbyshire Police Authority, it is very similar in content to the Annual Governance Report already received. In other sectors, there are apparently differences between the two reports. Furthermore, the report does not contain any recommendations for improvement.

b. A copy of the AAL will be sent to all Members and it will be published by the Police Authority onto its website. The Audit Commission website will also feature the letter.

Financial, Legal, Equality or Risk Considerations

4. Risk.

a. The work of external audit assists in the internal control environment which helps to mitigate risk within the organisation. It also provides an independent view both internally and to our stakeholders

5. Financial, legal and equality considerations

a. There are no other considerations contained within this report.

OFFICER RECOMMENDATION

1. That the Annual Audit Letter 2008/09 be received and published.

HELEN BOFFY BSc CPFA
Treasurer

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Attachments **Annex A:** Annual Audit Letter 2008/09