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External audit progress report

The Police & Crime Commissioner for Lincolnshire

June 2013

Headlines

Summary of work performed in the last quarter	In the last quarter, we: • Agreed a joint working protocol with Internal Audit to ensure efficient delivery of the audit and avoid undue duplication of coverage. A copy of the protocol is attached for information. • Undertook our interim audit to assess the financial control environment for the year ended 31 March 2013. We have not identified any significant issues that require comment in our ISA 260 report in September 2013. • Started out initial work to support our VFM conclusion and had initial discussions about the Annual Governance Statement with the Chief Financial Officer.
Summary of work planned for the next quarter	Our work over the next quarter will focus on: • Performing our final audit fieldwork where we undertake substantive audit work, forming our opinion on the financial statements and concluding on our VFM opinion. • Draft our ISA 260 report which sets out the overall findings from our financial statements audit. • As mentioned in our Audit Plan 2012/13 there remains a risk of further guidance to support your preparation and our audit of the accounts which may require additional unplanned work.
Actions	We ask the Members of Interim Independent Audit Committee to: • Note that there have been no significant audit findings from our interim audit. • Be mindful of the remaining risk for the financial statements of further guidance that officers will need to consider.
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