

Annual Audit Letter

Thames Valley Probation

Audit 2009/10

August 2010



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Status of our reports

The Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission explains the respective responsibilities of auditors and of the audited body. Reports prepared by appointed auditors are addressed to non-executive directors/ members or officers. They are prepared for the sole use of the audited body. Auditors accept no responsibility to:

- any director/member or officer in their individual capacity; or
 - any third party.
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Introduction and key messages

This report summarises the findings from our 2009/10 audit. It includes messages arising from the audit of your financial statements and the results of the work I have undertaken to assess your arrangements to secure value for money in your use of resources.

Introduction

- 1 2009/10 has been a challenging year for Thames Valley Probation (TVP) with work culminating in the award of Trust status on 1 April 2010. This comes at a time of increasing pressure on public services, and whilst TVP developed robust financial plans in support of its Trust bid, recent announcements will impact on its resilience in the medium-term and may impact on the delivery of efficiencies which underpin these plans.
 - 2 Despite the challenging process to bid for and achieve Trust status, processes within TVP continued to support delivery of financial statements in an effective and efficient way.
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Audit Opinion

- 3 I gave an unqualified opinion on your financial statements by the due date of 24 June 2010, with my letter of assurance going to the National Offender Management Service (NOMS) on 30 June 2010.
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Financial Statements

- 4 The financial statements presented for audit were well supported by working papers, and I identified no errors during the course of the audit I wished to draw to your attention.
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Value for money

- 5 Having considered your arrangements within the criteria specified by the Audit Commission I concluded that these supported an unqualified value for money conclusion. I gave this at the same time as the opinion on the financial statements.
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Audit fees

- 6 The audit fee for the year was £35,388. This was unchanged from that proposed at the start of the year.
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Introduction and key messages

Actions

7 I did not make any recommendations as a result of our audit.

Independence

8 I can confirm that the audit has been carried out in accordance with the Audit Commission's policies on integrity, objectivity and independence.

Closing remarks

- 9 I have discussed and agreed this letter with the Chief Executive and Interim Director of Finance. I will present this letter at the Board in September 2010 and will provide copies to all Board Members.
- 10 Further detailed findings and conclusions in the areas covered by my audit are included in the reports issued to the Board during the year.

Table 1 **Reports issued during the year**

Report	Date of issue
Audit plan	March 2009
Annual governance report including opinion on accounts and value for money conclusion	June 2010
Annual audit letter	July 2010

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- 11 The Board has taken a positive and constructive approach to our audit. I would like to thank the Board for its help and cooperation during the audit.

Mick West
District Auditor

July 2010

The Audit Commission

The Audit Commission is an independent watchdog, driving economy, efficiency and effectiveness in local public services to deliver better outcomes for everyone.

Our work across local government, health, housing, community safety and fire and rescue services means that we have a unique perspective. We promote value for money for taxpayers, auditing the £200 billion spent by 11,000 local public bodies.

As a force for improvement, we work in partnership to assess local public services and make practical recommendations for promoting a better quality of life for local people.

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