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Are budget virements approved at an appropriate level and supported by adequate supporting documentation.

The governance and reporting mechanism on place to provide oversight, management, and scrutiny to budget performance with focus on how variances are clearly reported and subject to scrutiny. This will include assessment of the accuracy and verification of a sample of budget figures being reported.

As part of this we will consider what reporting takes place between the OPCC and Force, and the financial relationship between senior representatives of both parties.

**Limitations to the scope of the audit assignment:**

The audit will not verify the accuracy or completeness of individual transactions on the ledger, or the validity of individual purchases made by the OPCC or Force.

This review will not cover the process for setting and reporting of savings targets.

We will not provide an opinion on adequacy of the medium-term financial plan and longer-term financial planning approach, however we will conduct a high level assessment of controls around the annual budget setting processes.

We are not providing assurance that projected financial outturns will be achieved by the Force or OPCC.

We are not providing any assurance as to whether an appropriate budget has been set.

The results of our work are reliant on the quality and completeness of the information provided to us.

All testing undertaken as part of this audit will be on a sample basis.

In addition, our work does not provide an absolute assurance that material error; loss or fraud does not exist.

To minimise the risk of data loss and to ensure data security of the information provided, we remind you that we only require the specific information requested. In instances where excess information is provided, this will be deleted, and the client sponsor will be informed.