

<b>For Information and Decision</b>	
<b>Public/Non Public*</b>	<b>Public</b>
<b>Report to:</b>	<b>Audit and Scrutiny Panel</b>
<b>Date of Meeting:</b>	<b>11<sup>th</sup> February 2016</b>
<b>Report of:</b>	<b>Chief Finance Officer</b>
<b>Report Author:</b>	<b>Charlotte Radford</b>
<b>Other Contacts:</b>	<b>Simon Lacey KPMG</b>
<b>Agenda Item:</b>	<b>9</b>

## **EXTERNAL AUDIT PLAN 2016**

### **1. Purpose of the Report**

- 1.1 To provide members with the proposed External Audit Plan for 2016-17 covering the audit of the Accounts for 2015-16.

### **2. Recommendations**

- 2.1 Members are requested to consider and approve the External Audit Plan attached at Appendix A.

### **3. Reasons for Recommendations**

- 3.1 This complies with good governance, financial regulations and audit regulations.

### **4. Summary of Key Points**

- 4.1 The External Auditor has assessed the required time to complete the audit for the accounts for 2015-16.
- 4.2 The one significant change to the proposed plan relates to the calculation of materiality. This has been reduced from 2% to 1.5% for the proposed audit.

### **5. Financial Implications and Budget Provision**

- 5.1 None as a direct result of this report. The External Audit fees for the Force and OPCC accounts have been budgeted for within the OPCC budget.

### **6. Human Resources Implications**

- 6.1 None

### **7. Equality Implications**

- 7.1 None

## **8. Risk Management**

- 8.1 Any change of the financial management system is always identified as a risk. To mitigate this and the fact that the closure of accounts process is being brought forward in 2017; a soft close of the accounts is planned.

## **9. Policy Implications and links to the Police and Crime Plan Priorities**

- 9.1 None

## **10. Changes in Legislation or other Legal Considerations**

- 10.1 None

## **11. Details of outcome of consultation**

- 11.1 Not applicable

## **12. Appendices**

- A – External Audit Plan