

<b>For Decision</b>	
<b>Public/Non Public*</b>	<b>Public</b>
<b>Report to:</b>	<b>Joint Audit and Scrutiny Panel</b>
<b>Date of Meeting:</b>	<b>15<sup>th</sup> September 2016</b>
<b>Report of:</b>	<b>Chief Finance Officer</b>
<b>Report Author:</b>	<b>Charlotte Radford</b>
<b>Other Contacts:</b>	<b>Andrew Cardoza</b>
<b>Agenda Item:</b>	<b>05</b>

## **External Audit of the Accounts 2015-16 (ISA260)**

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

- 1.1 To provide members with the results of the review of the Statement of Accounts and supporting documentation for the Financial Year 2015-16.

### **2. Recommendations**

- 2.1 Members are requested to:
- Consider the report of the External Auditor and recommend its findings to the Police & Crime Commissioner and Chief Constable
  - Recommend the letter of representation to the Police & Crime Commissioner for signing and sending to the external auditors.

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

- 3.1 This complies with good governance arrangements and relevant statutory and regulatory requirements.

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

- 4.1 The attached report details the findings of the external auditors during the audit of the accounts for 2015-16.
- 4.2 The auditors report also includes a draft letter of representation for the Chief Financial Officer to complete.
- 4.3 The Auditor highlights in his report that he intends to issue an unqualified opinion in relation to the accounts, governance and value for money.

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

- 5.1 None as a direct result of this report.

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

- 6.1 None as a direct result of this report.

## **7. Equality Implications**

7.1 None as a direct result of this report.

## **8. Risk Management**

8.1 Risks identified are being managed.

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

9.1 None as a direct result of this report.

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

10.1 The report explains the requirements with legislation.

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

11.1 Not applicable

## **12. Appendices**

A – Report to those charges with governance (ISA 260)

B – Draft letters of representation