

For Information / Consideration / Comment	
Public/Non Public	Public
Report to:	Joint Audit and Scrutiny Panel
Date of Meeting:	17th June 2014
Report of:	Chief Finance Officer
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Agenda Item:	13

External Audit Plan 2013-14

1. Purpose of the Report

- 1.1 To inform members of the process taken by external audit in the auditing of the 2013-14 statement of accounts and annual governance statements.

2. Recommendations

- 2.1 Members are requested to consider and scrutinise the proposed plan.

3. Reasons for Recommendations

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

4. Summary of Key Points

- 4.1 This report of the external auditors provides an insight to findings being made in relation to the accounts for 2013-14 and starts to highlight some areas of potential risk.
- 4.2 The final report of the Auditors will be reported to the September meeting of the Audit & Scrutiny Panel (IAS260 Report).
- 4.3 This report highlights risks relating to the format of the accounts and specifically in relation to A19. These and other potential risks will be examined by the external auditors and discussed with the Force and PCC CFO's prior to the September report.

5. Financial Implications and Budget Provision

- 5.1 None as a direct result of this report. Risks identified will be subject to financial evaluation.

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 None as a direct result of this report. Risks have been identified and 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 Legislation is requiring further changes to the format of the accounts for the 2014-15 financial year to reflect the stage 2 transition within the two legal entities. This will require a significant change to the format of the accounts – Chief Constable, Police & Crime Commissioner and Joint Accounts for 2014-15.

11. Details of outcome of consultation

11.1 Not applicable

12. Appendices

12.1 A – Nottinghamshire PCC and CC Joint External Audit Plan 2013-14