

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

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