

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

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