

<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>July 2018</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, Mark Kimberley</b>
<b>Agenda Item:</b>	<b>6</b>

## **External Audit of the Accounts 2017-18 (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 2017-18.

### **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 2017-18.
- 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.
- 4.4 I would like to take this opportunity to that the External Audit Team that we have worked closely with since April 2015 and the Senior Auditor that we have worked with for a significant length of time prior to this. We appreciate the guidance and challenge over the years.

### **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) – TO FOLLOW