

INTERIM INDEPENDENT AUDIT COMMITTEE
28 MARCH 2013

SUBJECT		STATEMENTS OF ACCOUNT FOR 2013/14
REPORT BY	JULIE FLINT, PCC CHIEF FINANCE OFFICER TONY TOMLINSON, CHIEF FINANCE OFFICER	
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SUMMARY AND PURPOSE OF REPORT		
As part of the preparation of the Statements of Account, the Committee is asked to consider and comment on three issues concerning the production of those statements.		
RECOMMENDATION	That the Committee considers this report and its attachments and offers comment.	

A. SUPPORTING INFORMATION

1. Introduction

- 1.1. The Statements of Account will be produced for the Police and Crime Commissioner and Chief Constable in the next few months and will be presented to the June meeting of this Committee.
- 1.2. There are many underpinning assumptions and principles which are taken into account in the preparation of the Statements. The following attachments describe the main issues:
 - Format of Accounts – Appendix A
 - Review of Accounting Policies – Appendix B
 - IAS 19 Pension Assumptions – Appendix C

B. FINANCIAL CONSIDERATIONS

None.

C. LEGAL AND HUMAN RIGHTS CONSIDERATIONS

None.

D. PERSONNEL, EQUAL OPPORTUNITIES AND DIVERSITY ISSUES (including any impact or issues relating to Children and Young People.)

None.

E. REVIEW ARRANGEMENTS

The Accounts will be presented to the June meeting of this Committee.

F. RISK MANAGEMENT

None.

G. PUBLIC ACCESS TO INFORMATION

Information in this report along with any supporting material is subject to the Freedom of Information Act 2000 and other legislation.