

**JOINT INDEPENDENT AUDIT COMMITTEE**  
**27 NOVEMBER 2014**

SUBJECT		EXTERNAL AUDIT: ANNUAL AUDIT LETTER
REPORT BY	CHIEF FINANCE OFFICER AND FORCE CHIEF FINANCE OFFICER	
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SUMMARY AND PURPOSE OF REPORT		
To receive the External Audit Annual Audit Letter 2013/14 for the Police and Crime Commissioner for Lincolnshire and the Chief Constable for Lincolnshire.		
RECOMMENDATION	That the Annual Audit Letter 2013/2014 be noted.	

**A. SUPPORTING INFORMATION**

1. Members will be aware that KPMG LLP was appointed as the External Auditors for the Police and Crime Commissioner and the Chief Constable with effect from 2012/13 for a five year period.
2. At Appendix A to this report is the Annual Audit Letter, which summarises the key findings from the 2013/14 audit of the Police and Crime Commissioner for Lincolnshire and Chief Constable for Lincolnshire.

**B. FINANCIAL CONSIDERATIONS**

The External Audit fee for the financial year 2013/14 is £64,533. This is an increase of £5,478 compared to the planned fee of £59,055 reflecting the extra work involved in auditing the final accounts.

**C. LEGAL AND HUMAN RIGHTS CONSIDERATIONS**

The statutory responsibilities and powers of the External Auditor are set out in the Audit Commission Act 1998, the Local Government Act 1999 and the Audit Commission's Code of Audit Practice.

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

None.

**E. REVIEW ARRANGEMENTS**

None planned.

**F. RISK MANAGEMENT**

Receiving regular audit reports helps reduce risk to the Police and Crime Commissioner and Chief Constable.

**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.