

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

SUBJECT		EXTERNAL AUDIT PROGRESS UPDATE
REPORT BY	CHIEF FINANCE OFFICER AND FORCE CHIEF FINANCE OFFICER	
CONTACT OFFICER	JULIE FLINT, CHIEF FINANCE OFFICER TEL: 01522 947222  TONY TOMLINSON, FORCE CHIEF FINANCE OFFICER TEL: 01522 558187	
SUMMARY AND PURPOSE OF REPORT		
To receive the External Audit Progress Report and Technical Update		
RECOMMENDATION	That the External Audit Progress Report and Technical Update 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. A copy of the External Audit Progress Report and Technical Update report is attached.
3. Sue Sunderland, Director, Public Sector Audit at KPMG will be in attendance to present the report.

**B. FINANCIAL CONSIDERATIONS**

The External Audit fee for the financial year 2014/15 is £59,055

**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.