Agenda Item No.

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JOINT INDEPENDENT AUDIT COMMITTEE
16 APRIL 2019

SUBJECT	**EXTERNAL AUDIT INQUIRIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE**
REPORT BY	**CHIEF FINANCE OFFICER OPCC AND FORCE CHIEF FINANCE OFFICER**
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SUMMARY AND PURPOSE OF REPORT To seek the Committee's comments on the proposed response to the External Auditor's Inquiries of Management and those Charged with Governance.	
RECOMMENDATION	***That the Committee reviews and provides comment on the proposed response to the External Auditor's Inquiries of Management and those Charged with Governance.***

A. SUPPORTING INFORMATION

1. The External Auditor is required to make inquiries, as part of the audit of the financial statements, in order to understand how those charged with governance fulfil their role in a number of areas. International Auditing Standards specify the areas concerned.

2. There are five documents required to be considered:

   - Inquires of Management for both the PCC and CC's CFOs (Appendix A)
   - Inquires to Those Charged with Governance for both the PCC and CC (Appendix B)
   - Inquiries of the Monitoring Officer (Appendix C)

3. The Committee is asked to review the attached documents and provide any comment it may wish to make.

B. FINANCIAL CONSIDERATIONS

There are no direct financial implications of the report.

C. LEGAL AND HUMAN RIGHTS CONSIDERATIONS

As outlined in the attached documents.

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

As outlined in the attached documents.

E. REVIEW ARRANGEMENTS

This report forms part of the annual external audit.

F. RISK MANAGEMENT

As outlined in the attached documents.

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.