Agenda Item No.

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JOINT INDEPENDENT AUDIT COMMITTEE
7 SEPTEMBER 2022

SUBJECT	**EXTERNAL AUDIT RESULTS REPORT: YEAR ENDED 31 MARCH 2019 & YEAR ENDED 31 MARCH 2020**
REPORT BY	**JULIE FLINT, PCC CHIEF FINANCIAL OFFICER, AND SHARON CLARK, DIRECTOR OF FINANCE AND CORPORATE SERVICES**
CONTACT OFFICER	**JULIE FLINT, PCC CHIEF FINANCIAL OFFICER,** **Tel: 01522 947222** **SHARON CLARK, DIRECTOR OF FINANCE AND CORPORATE SERVICES** **Tel: 01522 947468**
SUMMARY AND PURPOSE OF REPORT To receive the External Audit Results Reports for 2018/19 and for 2019/20.	
RECOMMENDATION	*That the External Audit Results Reports for 2018/19 and for 2019/20 be noted.*

A. SUPPORTING INFORMATION

1. Introduction

1.1 Members will be aware the Ernst & Young LLP (EY) was appointed as the External Auditor for the Police & Crime Commissioner (PCC) and the Chief Constable (CC) with effect from 2018/19 for a five year period.

1.2 A draft Annual Audit Letter for the year ended 31 March 2019 was presented to the Joint Independent Audit Committee at its meeting on 10 June 2020. Attached at Appendix A to this report is the finalised External Audit Results Reports for 2018/19. The report summarises the key findings arising from audit work; on the PCC's and the Chief Constable's 2018/19 financial statements, and to support the 2018/19 Audit conclusion; on the PCC and Chief Constable's arrangements to secure economy, efficiency and effectiveness its Value for Money conclusion.

1.3 Similarly, attached at Appendix B to this report is the finalised External Audit Results Reports for 2019/20. The report summarises the key findings arising from audit work; on the PCC's and the Chief Constable's 2019/20 financial statements, and to support the 2019/20 Audit conclusion; on the PCC and Chief Constable's arrangements to secure economy, efficiency and effectiveness its Value for Money conclusion.

1.4 Neil Harris, Ernst & Young, will be in attendance to present the report.

B. FINANCIAL CONSIDERATIONS

The planned external audit fee for both the financial years 2018/19 and 2019/20 is £34,104 p.a. The External Audit Results Reports for both 2018/19 and 2019/20 indicate EY's expectation of additional fees for both years which they intend to discuss with management and agree with the PCC and CC before seeking approval from Public Sector Audit Appointments in due course.

C. LEGAL AND HUMAN RIGHTS CONSIDERATIONS

The statutory responsibilities and powers of the External Auditor are set out in the Accounts and Audit Regulations 2015 (SI2015/234) and Local Audit Accountability Act 2014.

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 is part of the assurance framework to the Police & 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.