INTERIM INDEPENDENT AUDIT COMMITTEE
27 JUNE 2013

SUBJECT	**EXTERNAL AUDIT: PROGRESS REPORT AND INTERNAL/EXTERNAL PROTOCOL 2013/14**
REPORT BY	**CHIEF FINANCE OFFICER**
CONTACT OFFICER	**JULIE FLINT, CHIEF FINANCE OFFICER** **TEL: 01522 947222**
SUMMARY AND PURPOSE OF REPORT To present the External Audit Progress Report and a copy of the Internal and External Audit Protocol 2013/14.	
RECOMMENDATIONS	**That:** **1. the External Audit Progress Report be noted;** **2. the Internal and External Audit Protocol 2013/14 be considered.**

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 External Audit Progress Report.

3. At Appendix B is a copy of the Internal and External Audit Protocol 2013/14.

4. Mr Tony Crawley, Director/Engagement Lead and Mr Nigel Carpino, Manager, Public Sector Audit will be in attendance to present the reports.

B. FINANCIAL CONSIDERATIONS

The External Audit fee for the financial year 2013/214 is £63,500.

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

The Committee will be kept informed of external audit work throughout the year.

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.