JOINT INDEPENDENT AUDIT COMMITTEE
29 NOVEMBER 2013

SUBJECT	**EXTERNAL AUDIT: ANNUAL AUDIT LETTER**
REPORT BY	**CHIEF FINANCE OFFICER**
CONTACT OFFICER	**JULIE FLINT, CHIEF FINANCE OFFICER** **TEL: 01522 947222**
SUMMARY AND PURPOSE OF REPORT To receive the External Audit Annual Audit Letter 2012/2013.	
RECOMMENDATION	**That the Annual Audit Letter 2012/2013 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 2012/13 audit of the Lincolnshire Police and Crime Commissioner and Lincolnshire Chief Constable.

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

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.