JOINT INDEPENDENT AUDIT COMMITTEE
5 JUNE 2014

SUBJECT	**EXTERNAL AUDIT - INQUIRIES OF MANAGEMENT**
REPORT BY	**CHIEF EXECUTIVE, CHIEF FINANCE OFFICER & CHIEF CONSTABLE**
CONTACT OFFICER	**TONY TOMLINSON, FORCE CHIEF FINANCE OFFICER** **TEL: 01522 558179**
SUMMARY AND PURPOSE OF REPORT To seek the Independent Audit Committee's comments on the proposed response to the External Auditor's "Inquiries of Management".	
RECOMMENDATION	**That the Committee reviews and provides comment on the proposed response to the External Auditor's "Inquiries of Management".**

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 and Annex A to this report sets out the External Auditor's inquiries together with our proposed response.

2. The Committee is asked to review Annex A and provide any comment it may wish to make.

B. FINANCIAL CONSIDERATIONS

There are no direct Financial implications arising from this report.

C. LEGAL AND HUMAN RIGHTS CONSIDERATIONS

As outlined in Annex A to this report.

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

As outlined in Annex A to this report.

E. REVIEW ARRANGEMENTS

This report forms part of the annual External Audit.

F. RISK MANAGEMENT

As outlined in Annex A to this report.

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.