JOINT INDEPENDENT AUDIT COMMITTEE
5 APRIL 2017

SUBJECT	**EXTERNAL AUDIT: INTERIM REPORT**
REPORT BY	**CHIEF FINANCE OFFICER AND FORCE CHIEF FINANCE OFFICER**
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SUMMARY AND PURPOSE OF REPORT To receive an update on Audit progress.	
RECOMMENDATION	**That the update 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. KPMG has completed its planning and interim audit work in line with the timetable set out in the External Audit Plan, dated January 2017. Under the Plan, KPMG were due to present an Interim Audit report to the Committee on 5 April 2017 to report on the outcome of the planning and control evaluation phases of the audit. This was to ensure that, in line with good practice, any significant matters were reported to those charged with governance in a timely manner.

   KPMG wrote to both the Police and Crime Commissioner and Chief Constable on 10 March 2017 advising that as the audit work to date had not identified any significant issues, the planned Interim report was considered unnecessary.

3. John Machej, Assistant Manager, Public Sector Audit at KPMG will be in attendance.

B. FINANCIAL CONSIDERATIONS

The External Audit fee for the financial year 2016/17 is £44,291.

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.