

JOINT INDEPENDENT AUDIT COMMITTEE
31 OCTOBER 2017

SUBJECT		EXTERNAL AUDIT - ANNUAL AUDIT LETTER	
REPORT BY		CHIEF FINANCE OFFICER AND ACTING FORCE CHIEF FINANCE OFFICER	
CONTACT OFFICER		JULIE FLINT, CHIEF FINANCE OFFICER TEL: 01522 947222 SHARON CLARK, FORCE CHIEF FINANCE OFFICER TEL: 01522 558042	
SUMMARY AND PURPOSE OF REPORT			
To receive the External Audit Annual Audit Letter 2016/17 for the PCC and Chief Constable.			
RECOMMENDATIONS		That the Annual Audit Letter at Appendix A 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, with a one year extension for the 2017/18 year.
2. At Appendix A to this report is the Annual Audit Letter, which summarises the key findings from the 2016/17 audit of the Police and Crime Commissioner for Lincolnshire and Chief Constable for Lincolnshire.
3. Jon Machej, Assistant Manager, Public Sector Audit at KPMG will be in attendance to present the report.

B. FINANCIAL CONSIDERATIONS

The External Audit fee for the financial year 2016/17 is £46k, including £1.8k of additional fees, see page 8 of Appendix A for details.

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.