Agenda Item No.

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JOINT INDEPENDENT AUDIT COMMITTEE
19 NOVEMBER 2019

SUBJECT	**EXTERNAL AUDIT: 2018/19 AUDIT PROGRESS UPDATE**
REPORT BY	**JULIE FLINT, PCC CHIEF FINANCIAL OFFICER, AND SHARON CLARK, FORCE CHIEF FINANCIAL OFFICER**
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SUMMARY AND PURPOSE OF REPORT To receive the External Audit report on the progress of the 2018/19 audit.	
RECOMMENDATION	That the External Audit report on the progress of the 2018/19 audit be noted.

A. SUPPORTING INFORMATION

1. Introduction

1.1 Members will be aware that Ernst & Young LLP was appointed as the External Auditor for the Police and Crime Commissioner and the Chief Constable with effect from 2018/19 for a five year period.

1.2 A copy of the External Audit 2018/19 progress report is attached. The report summarises the key findings arising from audit work so far on the PCC's and the Chief Constable's 2018/19 financial statements, and on the PCC and Chief Constable's arrangements to secure economy, efficiency and effectiveness in use of resources.

1.3 Neil Harris, Associate Partner, Ernst & Young will be in attendance to present the report.

B. FINANCIAL CONSIDERATIONS

The external audit fee for the financial year 2018/19 is £34,104.

C. LEGAL AND HUMAN RIGHTS CONSIDERATIONS

The statutory responsibilities and powers of the External Auditor are set out in the Accounts and Audit Regulations 2015 (SI2015/234) and Local Audit Accountability Act 2014.

D. PERSONNEL, EQUAL OPPORTUNITIES AND DIVERSITY ISSUES

(including any impact or issues relating to Children and Young People.)

None

E. REVIEW ARRANGEMENTS

The final external audit report will be presented to the JIAC in January 2020.

F. RISK MANAGEMENT

Receiving regular audit reports is part of the assurance framework to the Police & 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.