Agenda Item No.

12

JOINT INDEPENDENT AUDIT COMMITTEE
10 JUNE 2020

SUBJECT	**EXTERNAL AUDIT ANNUAL AUDIT LETTER**
REPORT BY	**CHIEF FINANCE OFFICER** **AND FORCE CHIEF FINANCE OFFICER**
CONTACT OFFICER	**JULIE FLINT, CHIEF FINANCE OFFICER** **TEL: 01522 947222** **SHARON CLARK, FORCE CHIEF FINANCE OFFICER** **TEL: 01522 947468**
SUMMARY AND PURPOSE OF REPORT To receive the draft External Audit Annual Audit Letter 2018/19 for the PCC and Chief Constable.	
RECOMMENDATIONS	**That the draft Annual Audit Letter at Appendix A be noted.**

A. SUPPORTING INFORMATION

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

2. At Appendix A to this report is the draft Annual Audit Letter, which summarises the key findings from the 2018/19 audit of the Police and Crime Commissioner for Lincolnshire and Chief Constable for Lincolnshire.

3. Helen Henshaw, EY will be in attendance to present the report.

B. FINANCIAL CONSIDERATIONS

The External Audit fee for the financial year 2018/19 is £34,104 (£22,554 PCC and £11,550 CC).

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.