Agenda Item No.

11

JOINT INDEPENDENT AUDIT COMMITTEE
5 DECEMBER 2022

SUBJECT	**EXTERNAL AUDIT – PROVISIONAL AUDIT PLAN 2020/21**
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 Provisional Audit Plan 2020/21.	
RECOMMENDATION	**That the Provisional Audit Plan 2020/21 be considered.**

A. SUPPORTING INFORMATION

1. Members will be aware that Ernst & Young LLP (EY) 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.

2. Attached to tis report is EY's Provisional Audit Plan for the 2020/21 financial year. Mark Hodgson, Audit Partner, Ernst & Young will be in attendance to present the report.

B. FINANCIAL CONSIDERATIONS

The scale External Audit fee for the financial year 2020/21 is £34,104. EY have indicated a proposed additional fee of £13,983 to address "changes in work required to address professional and regulatory requirements and scope associated with risk". In addition, there is proposed an, as yet to be confirmed, additional fee to address "Additional Procedures required in response to the additional audit risks identified in this Audit Plan". Further detail on these proposals is set out at page 35 of the attached Provisional Audit Plan 2020/21

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.