Agenda Item No.

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JOINT INDEPENDENT AUDIT COMMITTEE
6 March 2024

SUBJECT	**EXTERNAL AUDIT - FINAL PCC AND CC AUDITOR'S ANNUAL REPORT AND AUDIT CERTIFICATES 2020/21**
REPORT BY	**CHIEF FINANCE OFFICER** **DIRECTOR OF FINANCE & CORPORATE SERVICES**
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SUMMARY AND PURPOSE OF REPORT To receive the final Police and Crime Commissioner (PCC) and Chief Constable (CC) Auditor's Annual Report for Year Ending 31 March 2021 and Audit Certificates 2020/21.	
RECOMMENDATIONS	**That:** **1. the final PCC and CC Auditor's Annual Report for Year Ending 31 March 2021 at Appendix 'A' be noted;** **2. the Audit Certificate issued following the audit of the accounts of the PCC at Appendix 'B' be noted;** **3. the Audit Certificate issued following the audit of the accounts of the CC at Appendix 'C' be noted.**

A. SUPPORTING INFORMATION

1. Members will be aware that Ernst & Young (EY) was appointed as the External Auditors for the Police and Crime Commissioner and the Chief Constable with effect from 2018/19 for a five year period until 2022/23.

2. A copy of the final Auditor's Annual Report is attached at Appendix 'A' and summarises the key conclusions from the 2020/21 audit of the Police and Crime Commissioner for Lincolnshire and Chief Constable for Lincolnshire.

3. In addition, copies of the Auditor's reports and certificates issued following the audit of accounts for the PCC and CC are attached at Appendices 'B' and 'C' respectively.

4. Mark Hodgson, Partner at EY will present the report.

B. FINANCIAL CONSIDERATIONS

The External Audit fee for the financial year 2020/21 is set out at Appendix A to the Annual Report (on page 32).

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.