

**ORIGINATOR: PCC CFO**

**PAPER NO: AC13/16**

**SUBMITTED TO: INTERIM AUDIT COMMITTEE**

**SUBJECT: ERNST AND YOUNG – AUDIT RESULTS REPORT FOR  
THE YEAR ENDED 31 MARCH 2013**

**SUMMARY:**

The attached report from Ernst and Young summarises their preliminary audit conclusions in relation to the financial position for the Police and Crime Commissioner (PCC) and the Chief Constable (CC) for 2012/13. Their final conclusions will be issued on 30 September 2013.

**RECOMMENDATION:**

The Audit Committee is recommended to consider the attached external auditors audit results report.

## DETAIL OF THE SUBMISSION

### 1. KEY ISSUES FOR CONSIDERATION:

- 1.1 The audit is designed to enable the external auditors to express an opinion on the 2010/13 financial statements of the PCC and CC, reach a conclusion on the PCC's and CC's arrangements for securing economy, efficiency and effectiveness in the use of resources, and address current statutory and regulatory requirements.
- 1.2 The report contains the external auditors findings related to the areas of audit emphasis, together with their views on the PCC's and the CC's accounting policies and judgements and material internal control findings.

### 2. FINANCIAL IMPLICATIONS:

- 2.1 There are no financial implications of any significance arising from consideration of this paper.

### 3. OTHER IMPLICATIONS AND RISKS:

- 3.1 There are no other implications or risks associated with consideration of this paper.

<b>ORIGINATOR CHECKLIST (MUST BE COMPLETED)</b>	<b>PLEASE STATE 'YES' OR 'NO'</b>
Has legal advice been sought on this submission?	Yes
Has the PCC's Chief Finance Officer been consulted?	Yes
Have equality, diversity and human rights implications been considered including equality analysis, as appropriate?	N/A
Have human resource implications been considered?	N/A
Is the recommendation consistent with the objectives in the Police and Crime Plan?	N/A
Has consultation been undertaken with people or agencies likely to be affected by the recommendation?	N/A
Has communications advice been sought on areas of likely media interest and how they might be managed?	Not considered necessary
In relation to the above, have all relevant issues been highlighted in the 'other implications and risks' section of the submission?	Yes

