

**ORIGINATOR: ERNST & YOUNG  
(EXTERNAL AUDITORS)**

**PAPER NO: AC17/22**

**SUBMITTED TO:    AUDIT COMMITTEE: 22 SEPTEMBER 2017**

**SUBJECT:            PUBLIC SECTOR AUDIT COMMITTEE BRIEFING**

**SUMMARY:**

The sector briefing appended is provided to the Audit Committee for information and covers Government and economic news, accounting, auditing and governance, regulation news and key questions for the Audit Committee.

**RECOMMENDATION:**

The Audit Committee is requested to consider the attached report.

<b>ORIGINATOR CHECKLIST (MUST BE COMPLETED)</b>	<b>PLEASE STATE 'YES' OR 'NO'</b>
Has legal advice been sought on this submission?	No
Has the PCC's Chief Finance Officer been consulted?	Yes
Have equality, diversity and human rights implications been considered including equality analysis, as appropriate?	Yes
Have human resource implications been considered?	Yes
Is the recommendation consistent with the objectives in the Police and Crime Plan?	Yes
Has consultation been undertaken with people or agencies likely to be affected by the recommendation?	Yes
Has communications advice been sought on areas of likely media interest and how they might be managed?	No
Have all relevant ethical factors been taken into consideration in developing this submission?	Yes