

**ORIGINATOR: ERNST & YOUNG LLP  
EXTERNAL AUDITORS**

**PAPER NO: AC19/05**

**SUBMITTED TO: AUDIT COMMITTEE: 22 MARCH 2019**

**SUBJECT: THE POLICE AND CRIME COMMISSIONER FOR SUFFOLK AND THE CHIEF  
CONSTABLE OF SUFFOLK CONSTABULARY – AUDIT PLAN YEAR ENDING 31  
MARCH 2019**

**SUMMARY:**

1. The Audit Plan for the year ending 31 March 2019 is attached.
2. The Plan sets out how EY will carry out their responsibilities as the External Auditor.
3. The purpose of the report is to provide the PCC and Chief Constable with a basis to review the proposed audit approach and scope for the 2018/19 audit. It is also to ensure that the audit is aligned with service expectations.
4. The Plan summarises EYs initial assessment of the key risks driving the development of an effective audit and outlines our planned audit strategy in response to those risks.

**RECOMMENDATION:**

1. 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

In relation to the above, please ensure that all relevant issues have been highlighted in the 'other implications and risks' section of the submission.