

# Agenda Item 6



**Lancashire  
Constabulary**  
police and communities together

**REPORT TO: JOINT AUDIT COMMITTEE**

**DATE: 2 MARCH 2015**

**REPORT AUTHOR: ASSURANCE MANAGER, EXTERNAL AUDIT**

**SUBJECT: EXTERNAL AUDIT PLAN YEAR ENDED 31 MARCH 2015**

**(Appendix A refers)**

## **1 Issue for Consideration**

- 1.1 The External Audit Plan for the Police and Crime Commissioner and the Chief Constable for the period 1 April 2014 to 31 March 2015.

## **2 Recommendation**

- 2.1 The Committee is asked to agree and approve the plan and associated fees.

## **3 Background**

- 3.1 The terms of reference for this Committee include the duty to consider and approve the external auditor's plans

## **4 Subject**

- 4.1 The document sets out the detailed plan, risks and associated fees for the work of the external auditors in relation to their responsibilities under the Audit Commission Act 1998.

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## 5 List of attachments / appendices

- Appendix A – External Audit Plan 2014 /15

## 6 Background Papers

Audit Commission Scale Fees and Charges Document

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