

# Agenda Item



**Lancashire  
Constabulary**

police and communities together

**REPORT TO: JOINT AUDIT COMMITTEE**

**DATE: 21 SEPTEMBER 2015**

**REPORT AUTHOR: CHIEF FINANCE OFFICER**

**SUBJECT: AUDIT FINDINGS REPORT 2014/15**

**Appendices A & B refer**

## **1 Issue for Consideration**

1.1 The External Auditor's Audit Findings Report for 2014/15.

## **2 Recommendation**

2.1 The Committee is asked that

(1) the report be received;

(2) the External Auditor's overall findings on the 2014/15 accounts; his plans to issue an unqualified opinion be noted; and

(3) the arrangements for approval and signature of the 2014/15 Annual Governance Statement, Statements of Accounts and Letters of representation be noted.

## **3 Background**

3.1 The Auditor's Audit Findings Report is attached at Appendix A. It needs to be read in conjunction with the report at item 4 on the Statement of Accounts for 2014/15.

3.2 The report summarises the findings from the audit of the 2014/15 financial statements of the Group, of the Commissioner and of the Chief Constable and the results of the Auditor's work to assess arrangements to secure value for money

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(VFM) in the use of resources. The Auditor plans to issue an unqualified opinion on the financial statements, and an unqualified value for money conclusion.

- 3.4 On 30 September 2015 the Auditor is meeting the Commissioner and Chief Constable, as those charged with governance, to set out these findings.
- 3.5 The arrangements for approval and signature of the 2014/15 Annual Governance Statements, the Accounts and the Letters of Representation are set out below.
- 3.6 The Annual Governance Statements remain unchanged from the draft versions considered by the Audit Committee in June.
- 3.7 The documents will be approved and signed by the relevant parties on 30 September 2015, subject to no further amendments deemed necessary at the Audit Committee. This enables the Auditor then to issue his opinion.

## **Group Accounts and Commissioner's Accounts:**

Annual Governance Statement – to be signed by Commissioner and Chief Executive

Statement of Accounts – Statement of Responsibilities to be signed by Commissioner and Chief Finance Officer.

Letter of representation – signed by Commissioner and Chief Finance Officer

## **Chief Constable's Accounts:**

Annual Governance Statement – to be signed by Chief Constable and Director of Resources

Statement of Accounts – Statement of Responsibilities to be signed by Chief Constable and Director of Resources.

Statement of Accounts – Letter of representation – signed by Chief Constable and Director of Resources

## **5 List of attachments / appendices**

- Appendix A: External Auditor's Audit Findings Report for 2014/15

## **6 Background Papers**

- None

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