

EXTERNAL AUDITOR: AUDIT STRATEGY MEMORANDUMS

**JOINT REPORT OF TREASURER TO THE POLICE AND CRIME
COMMISSIONER AND DIRECTOR OF FINANCE TO THE CHIEF
CONSTABLE**

1 Purpose of the Report

- 1.1 This report requests that the Committee note the external auditor's audit strategy memorandums for both the Police & Crime Commissioner and the Chief Constable.

2 Background

- 2.1 The memorandums set out the external auditor's approach to the audit of the financial statements and value for money conclusions for both corporate bodies for the 2012/13 audit.
- 2.2 The strategies highlight the respective responsibilities of both the auditor and of the audited bodies to ensure the process is conducted professionally and efficiently. The audits are planned to provide reasonable assurance that the financial statements are free from material misstatement and give a true and fair view.
- 2.2 The memorandums are attached at Appendices A and B respectively.

3 Equal opportunities implications

- 3.1 It is considered that there are no equal opportunities implications arising from the report.

4 Human rights implications

- 4.1 It is considered that there are no human rights implications arising from the report.

5 Risk Management implications

- 5.1 There are no additional risk management implications arising directly from this report.

6 Financial implications

- 6.1 The costs of the external audit work for 2012/13 have been fully provided for within the agreed revenue budget.

7 Recommendation

- 7.1 The Committee is requested to note the contents of this report.