

Mr S Ashman  
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19 September 2017

Dear Mr Ashman

**Conclusion of outstanding matters– Audit Completion Report**

Following the meeting of the Joint Audit and Standards Committee on 18 September 2017 and as required by International Standards on Auditing (UK and Ireland), we are writing to confirm the completion of the matters that were marked as outstanding in the Audit Completion Report we presented to the Committee.

The outstanding matters set out in our Audit Completion Report and the conclusions reached are shown below:

Matter	Conclusion
Closure procedures	Work complete – no issues to report

In addition, since the agreement of the Audit Completion Report we have discussed a significant matter with management. This issue, along with our conclusion, is outlined below

Matter	Conclusion
Home Office Circular 009/2017, published on 9 September 2017, outlined the adjustments to be made to the presentation of cash flows in the Police Pension Fund disclosures in the financial statements to account for the changes in employer contribution rates 2016 to 2018.	Management have made the adjustments required by Home Office Circular 009/2017

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If you wish to discuss these or any other points then please do not hesitate to contact me.

Yours sincerely

A handwritten signature in blue ink that reads 'C Waddell'.

Cameron Waddell  
Partner  
Mazars LLP