

Mr W Keenen
Chief Constable for Northumbria Police
Northumbria Police Force Headquarters
Middle Engine Lane
Wallsend
Tyne & Wear
NE28 9NT

Direct line +44 (0)191 383 6314
Email cameron.waddell@mazars.co.uk

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Conclusion of outstanding matters– Audit Completion Report

Following the meeting of the Joint Independent Audit Committee on 22 July 2019 and as required by International Standards on Auditing (UK), 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
Pensions (incl Using the work of an expert)	We have completed our audit work on Pensions – See Appendix. We have received the required assurance from the auditor of the Pension Fund.
Audit closure procedures	Work complete – No issues to report

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

Yours sincerely



Cameron Waddell, Partner
For and on behalf of Mazars LLP

Mazars LLP – Salvus House - Aykley Heads - Durham - DH1 5TS
Tel: +44 (0) 191 383 6300 – Fax: +44 (0) 191 383 6350 – www.mazars.co.uk

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Appendix

Summary of Amendments 2018/19

We set out below the adjusted amendment identified since the production of our Audit Strategy Memorandum.

This amendment is in relation to a national issue and the early engagement and proactive approach of officers resulted in the early identification of this amendment to the accounts.

	Comprehensive Income and Expenditure Statement		Balance Sheet	
	Dr (£'000)	Cr (£'000)	Dr (£'000)	Cr (£'000)
Dr: CIES Expenditure – Police Services	190,690			
Cr: Defined benefit pension liability				190,690

Pensions adjustment as a result of McCloud Judgement and also revaluation of fund assets.
