

Commissioner Kim McGuinness
Police and Crime Commissioner for Northumbria
Victory House
Balliol Business Park
Newcastle upon Tyne
NE12 8EW

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

30 July 2019

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.
Group Accounts	Work complete – No issues to report
Audit closure procedures	Work complete – No issues to report

Our work is ongoing in relation to the audit of your Whole of Government Accounts return however we plan to complete this work in advance of the deadline of 13 September 2019.

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

Mazars LLP is the UK firm of Mazars, an integrated international advisory and accountancy organisation. Mazars LLP is a limited liability partnership registered in England and Wales with registered number OC308299 and with its registered office at Tower Bridge House, St Katharine's Way, London E1W 1DD.

Registered by the Institute of Chartered Accountants in England and Wales to carry out audit work.



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: PCC CIES Expenditure – Office of the Police and Crime Commissioner	90			
Cr: PCC Defined benefit pension liability				90
Pensions adjustment as a result of McCloud Judgement and also revaluation of fund assets.				
<hr/>				
Dr: Group CIES Expenditure – Police Services	190,690			
Dr: PCC CIES Expenditure – Office of the Police and Crime Commissioner	90			
Cr: Group Defined benefit pension liability				190,780
Pensions adjustment as a result of McCloud Judgement and also revaluation of fund assets.				
<hr/>				