



Mr S Ashman
 Chief Constable for Northumbria
 Northumbria Police Force Headquarters
 North Road
 Ponteland
 Newcastle upon Tyne
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23 September 2016

Dear Mr Ashman

Conclusion of outstanding matters– Audit Completion Report

Following our meeting on 15 September 2016 and as required by International Standards on Auditing (UK and Ireland), we are writing to confirm the completion of matters arising that were marked as outstanding in the Audit Completion Report we presented.

The outstanding matters that we described in our Audit Completion Report and the conclusions reached are shown below along with other issues identified since we presented the Audit Completion Report:

Matter	Conclusion
Pension Fund auditor assurance	Assurance received – no issues to report
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

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

Cameron Waddell
 Partner
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