



Mrs V Baird  
 Police and Crime Commissioner for Northumbria  
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23 September 2016

Dear Mrs Baird

**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

Work is ongoing in respect of your Whole of Government Accounts submission, which will be completed by the deadline. Following completion of this work we will issue our Audit Certificate.

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

Yours sincerely

Cameron Waddell  
 Partner  
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