

The external audit of the draft statement of accounts for the Police and Crime Commissioner (PCC) for Leicestershire and the Chief Constable for Leicestershire (CC) for the year ended 31 March 2019 has not yet been completed by our external auditors, EY LLP. Whilst the external audit is substantially concluded, EY LLP are completing the remainder of their quality review procedures which has led to the resolution of final queries on the valuation of the Police Pension Fund liability. The PCC, CC and EY LLP are working together to complete this work up to 31st July but to safeguard audit quality and professional standards there is a risk the remainder of the audit will not be concluded at this point.

This situation is allowed for by Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015. (See attached link: <http://www.legislation.gov.uk/ukxi/2015/234/regulation/10/made>). Therefore this notification explains, as per paragraph (2a), that we are not yet able to publish our audited 2018/19 final statement of accounts in line with deadline of 31st July 2019, as per paragraph (1). The PCC and CC will consider any remaining matters that arise from the conclusion of audit shortly after this date and before the publication of the final audited accounts.