

POLICE & CRIME COMMISSIONER FOR LEICESTERSHIRE JOINT AUDIT, RISK & ASSURANCE PANEL

PAPER MARKED

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Report of	OFFICE OF THE POLICE AND CRIME COMMISSIONER AND OFFICE OF THE CHIEF CONSTABLE
Subject	EXTERNAL AUDIT ISA 260 AND LETTER OF MANAGEMENT REPRESENTATION
Date	MONDAY 19 th SEPTEMBER 2016 – 1:00PM
Author	CHIEF FINANCE OFFICER / ACO FINANCE

Purpose of Report

1. To update the JARAP on any significant issues from the Ernst Young audit.
2. To provide the JARAP with Letters of Representation for 2015/16.

Recommendation

3. The Panel is asked to note the contents of the ISA 260 for 2015/16.
4. The Chairman/ Deputy Chairman is asked to sign the Letters of Management Representation

External Audit Plan

The plan was presented to JARAP in March 2016. A summary of the significant risks are identified in the audit plan, the audit approach taken and the outcome of the work.

Implications

Financial:	As detailed within the report
Legal:	As detailed within the report
Equality Impact Assessment:	As detailed within the report
Risks and Impact:	As detailed within the report
Link to Police and Crime Plan:	As detailed within the report

List of Attachments / Appendices

- Appendix 1 – Ernst Young External Audit ISA 260
- Appendix 2 – OPCC for Leicestershire Letter of Representation
- Appendix 3 – OCC for Leicestershire Letter of Representation

Background Papers

None

Persons to Contact

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