**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**

<table>
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<tr>
<th>Financial:</th>
<th>As detailed within the report</th>
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<td>Legal:</td>
<td>As detailed within the report</td>
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<td>Equality Impact Assessment:</td>
<td>As detailed within the report</td>
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<tr>
<td>Risks and Impact:</td>
<td>As detailed within the report</td>
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<tr>
<td>Link to Police and Crime Plan:</td>
<td>As detailed within the report</td>
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</tbody>
</table>

**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

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