



# The Annual Audit Letter for the Police and Crime Commissioner for Devon and Cornwall and the Chief Constable for Devon and Cornwall

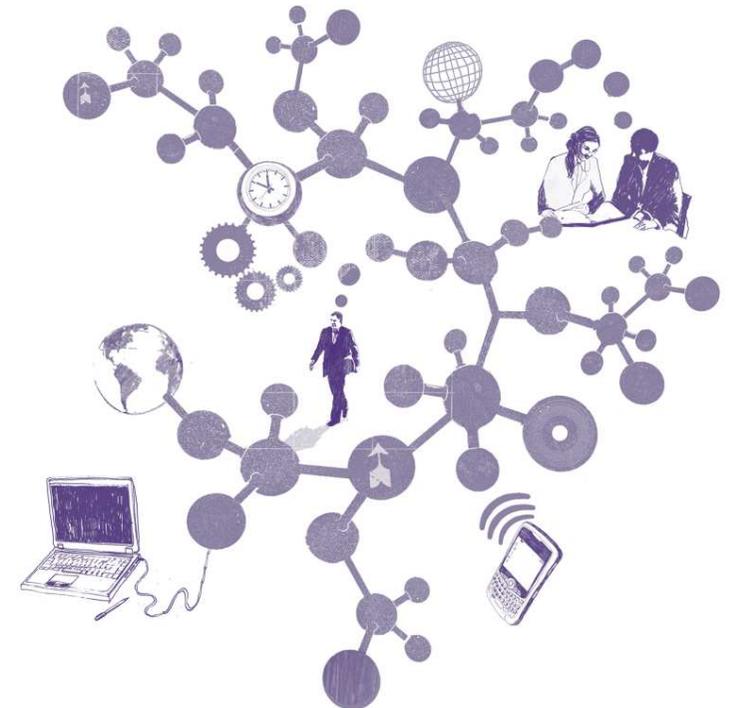
**Year ended 31 March 2014**

6 October 2014

**Alex Walling**  
Associate Director  
T 0117 3057804  
E [alex.j.walling@uk.gt.com](mailto:alex.j.walling@uk.gt.com)

**Karen Beckingham**  
Manager  
T 0117 3057895  
E [karen.a.beckingham@uk.gt.com](mailto:karen.a.beckingham@uk.gt.com)

**Peter Brereton**  
Executive  
T 0117 3057888  
E [peter.d.brereton@uk.gt.com](mailto:peter.d.brereton@uk.gt.com)



---

# Contents

<b>Section</b>	<b>Page</b>
1. Key messages	3
<b>Appendices</b>	
A Summary of reports and audit fees	5

---

# Key messages

## Purpose of this letter

Our Annual Audit Letter summarises the key findings arising from the work that we have carried out for the Police and Crime Commissioner ("PCC") for Devon and Cornwall and the Chief Constable for Devon and Cornwall Police ("Chief Constable") for the year ended 31 March 2014.

The Letter is intended to communicate key messages to the PCC, Chief Constable and external stakeholders, including members of the public.

## Responsibilities of the external auditors, the PCC and the Chief Constable

This Letter has been prepared in the context of the Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission ([www.auditcommission.gov.uk](http://www.auditcommission.gov.uk)).

The PCC and Chief Constable are each responsible for preparing and publishing their own accounts, with each set of accounts accompanied by a separate Annual Governance Statement. They are also each responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in their use of resources (Value for Money) in their respective organisations.

Our annual work programme for each body, which includes nationally prescribed and locally determined work, has been undertaken in accordance with the joint Audit Plan that we issued on 17 June 2014 and was conducted in accordance with the Audit Commission's Code of Audit Practice ('the Code'), International Standards on Auditing (UK and Ireland) and other guidance issued by the Audit Commission.

# Key messages

## Audit Conclusions

<b>Financial statements audit (including audit opinion)</b>	<p>We reported our findings arising from the audit of the financial statements in our joint Audit Findings Report on 18 September 2014 to the Joint Audit Committee.</p> <p>The financial statements and supporting working papers for both the PCC and Chief Constable were of a good quality and our audit did not identify any significant errors or omissions.</p> <p>We issued unqualified opinions on 29 September 2014 on both the PCC's and Chief Constable's 2013/14 financial statements, meeting the national deadline. Our opinions confirmed that the financial statements for each organisation gave a true and fair view of the PCC and Chief Constable's financial positions and of the income and expenditure recorded by the PCC and Chief Constable.</p>
<b>Value for Money (VfM) conclusion</b>	<p>We issued unqualified VfM conclusions for the PCC and the Chief Constable for 2013/14 on 29 September 2014. We concluded that on the basis of our work, and having regard to the guidance on the specified criteria published by the Audit Commission, we were satisfied that in all significant respects the PCC and the Chief Constable had each put in place proper arrangements to secure economy, efficiency and effectiveness in their use of resources for the year ending 31 March 2014.</p>
<b>Whole of Government Accounts</b>	<p>We reviewed the consolidation pack which the PCC and Chief Constable prepared to support the production of Whole of Government Accounts. We reported that the pack prepared was consistent with the audited financial statements.</p>

# Appendix A: Reports issued and fees

We confirm below the fee charged for both audits and confirm there were no fees for the provision of non audit services.

## Fees

	Per Audit Plan £	Actual Fees £
Police and Crime Commissioner	48,470	48,470
Chief Constable	25,000	25,000
<b>Total audit fees</b>	<b>73,470</b>	<b>73,470</b>

## Fees for other services

Service	Fees £
None	Nil

## Reports issued

Report	Date issued
Joint Audit Plan	17 June 2014
Joint Audit Findings Report	18 September 2014
Joint Annual Audit Letter	6 October 2014



© 2014 Grant Thornton UK LLP. All rights reserved.

'Grant Thornton' means Grant Thornton UK LLP, a limited liability partnership.

Grant Thornton is a member firm of Grant Thornton International Ltd (Grant Thornton International). References to 'Grant Thornton' are to the brand under which the Grant Thornton member firms operate and refer to one or more member firms, as the context requires. Grant Thornton International and the member firms are not a worldwide partnership. Services are delivered independently by member firms, which are not responsible for the services or activities of one another. Grant Thornton International does not provide services to clients.

**[grant-thornton.co.uk](http://grant-thornton.co.uk)**