

Mr T Hogg  
 Devon and Cornwall Police and Crime Commissioner  
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31 March 2014

Dear Mr Hogg

### **Planned audit fee for 2014/15**

The Audit Commission has set its proposed work programme and scales of fees for 2014/15. In this letter we set out details of the audit fee for your audit along with the scope and timing of our work and details of our team.

### **Scale fee**

The Audit Commission defines the scale audit fee as “the fee required by auditors to carry out the work necessary to meet their statutory responsibilities in accordance with the Code of Audit Practice. It represents the best estimate of the fee required to complete an audit where the audited body has no significant audit risks and it has in place a sound control environment that ensures the auditor is provided with complete and materially accurate financial statements with supporting working papers within agreed timeframes.”

Your scale fee has been set by the Audit Commission at £48,470. The total fee for the audit of the Police and Crime Commissioner's group financial statements, including the statements of the Police and Crime Commissioner (PCC) and Chief Constable (CC), are set out in the table below:

	2014/15 (£)	2013/14 (£)
Police and Crime Commissioner	48,470	48,470
Chief Constable	25,000	25,000
Total for Police and Crime Commissioner's group financial statements	73,470	73,470

#### **Chartered Accountants**

Member firm within Grant Thornton International Ltd  
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Further details of the work programme and individual scale fees for all audited bodies are set out on the Audit Commission's website at <http://www.audit-commission.gov.uk/audit-regime/audit-fees/201415-work-programme-and-scales-of-fees/>

The audit planning process for 2014/15, including the risk assessment, will continue as the year progresses and fees will be reviewed and updated as necessary as our work progresses.

### **Scope of the audit fee**

The scale fee covers:

- our audit of your financial statements
- our work to reach a conclusion on the economy, efficiency and effectiveness in your use of resources (the Value for Money conclusion)
- our work on your whole of government accounts return.

### **Value for money conclusion**

Under the Audit Commission Act, we must be satisfied that the Police and Crime Commissioner (PCC) has adequate arrangements in place to secure economy, efficiency and effectiveness in its use of resources, focusing on the arrangements for:

- securing financial resilience; and
- prioritising resources within tighter budgets.

We undertake a risk assessment to identify any significant risks which we will need to address before reaching our value for money conclusion.

### **Billing schedule**

Fees will be billed as follows:

<b>Main Audit fee</b>	<b>£</b>
September 2014	12,118
December 2014	12,118
March 2015	12,117
June 2015	12,117
<b>Total</b>	<b>48,470</b>

### **Outline audit timetable**

We will undertake our audit planning and interim audit procedures in January to March 2015. Upon completion of this phase of our work we will issue a detailed audit plan setting out our findings and details of our audit approach. Our final accounts audit and work on the VfM conclusion will be completed in July to September 2015 and work on the whole of government accounts return in September 2015.

Phase of work	Timing	Outputs	Comments
Audit planning and interim audit	April 2015	Audit plan	The plan summarises the findings of our audit planning and our approach to the audit of your accounts and VfM conclusion.
Final accounts audit	July to Sept 2015	Audit Findings (Report to those charged with governance)	This report sets out the findings of our accounts audit and VfM work for your consideration.
VfM conclusion	Feb to Sept 2015	Audit Findings (Report to those charged with governance)	As above
Whole of government accounts	September 2015	Opinion on the WGA return	This work will be completed alongside the accounts audit.
Annual audit letter	October 2015	Annual audit letter	The letter will summarise the findings of all aspects of our work.

#### **Our team**

The key members of the audit team for 2014/15 are :

	Name	Phone Number	E-mail
Engagement Lead	Alex Walling	0117 305 7804	alex.j.walling@uk.gt.com
Engagement Manager	Karen Beckingham	0117 305 7895	karen.a.beckingham@uk.gt.com
Audit Executive	Peter Brereton	0117 305 7888	peter.d.brereton@uk.gt.com


#### **Additional work**

The scale fee excludes any work requested by you that we may agree to undertake outside of our Code audit. Each additional piece of work will be separately agreed and a detailed project specification and fee agreed with you.

#### **Quality assurance**

We are committed to providing you with a high quality service. If you are in any way dissatisfied, or would like to discuss how we can improve our service, please contact me in the first instance. Alternatively you may wish to contact John Golding, our Public Sector Assurance regional lead partner (john.golding@uk.gt.com).

Yours sincerely

  
 Alex Walling  
 Associate Director and Engagement Lead  
 For Grant Thornton UK LLP

cc Duncan Walton - Treasurer