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AGENDA NO: 7

INDEPENDENT AUDIT COMMITTEE – 23 JULY 2019

LETTERS OF REPRESENTATION

REPORT BY KAREN JAMES (on behalf of 4 x S 151 Officers)

PURPOSE OF THE REPORT

The purpose of this report is to provide to the Audit Committee the draft letters of management representation, for Devon and Cornwall Police and Dorset Police, for consideration.

1. INTRODUCTION

Grant Thornton are the external auditors for the 2018/19 for the four corporations: Devon & Cornwall PCC; Devon & Cornwall Chief Constable; Dorset PCC and Dorset Chief Constable. This is the first year that Grant Thornton will undertake the audit of the accounts.

The CIPFA guidance on Audit Committees recommends the following regarding the audit committee's role in relation to the external audit process:

Monitoring the External Audit Process

1. Providing assurance that the external auditor team maintains independence following its appointment;
2. Receiving and considering the work of external audit, and
3. Supporting the quality and effectiveness of the external audit process

2. Management Representation Letter

The Audit Committee is required to consider the auditor's annual management representation letter. These are appended and will be presented by Grant Thornton at the meeting.

If it is felt necessary the Audit Committee should allow time either at the beginning or end of the agenda to meet privately with the auditor.

3. RECOMMENDATIONS

- 3.1 The Audit Committee is recommended to consider the auditors management representations letters and to make any comments for the PCC and Chief Constable for Devon & Cornwall and Dorset for consideration prior to each letter being signed.

Karen James
Head of Audit, Insurance and Strategic Risk Management