

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

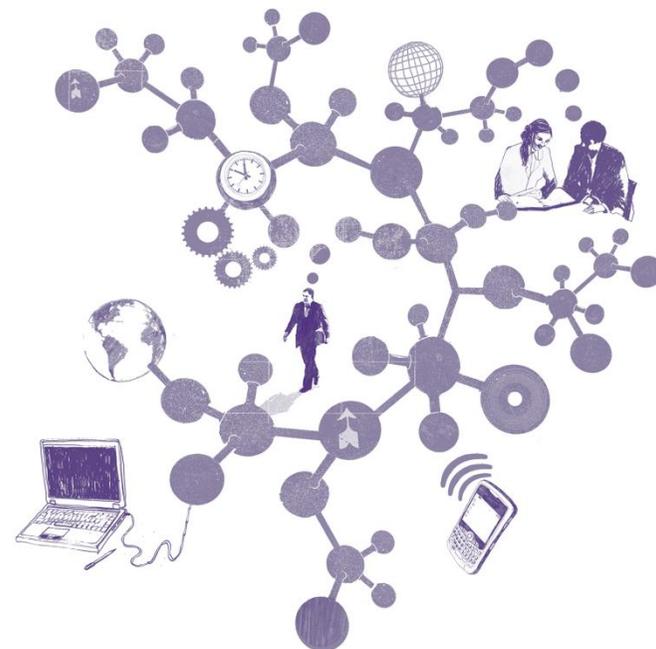
**Year ended 31 March 2015**

6 October 2015

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# Key messages

Our Annual Audit Letter summarises the key findings arising from the work that we have carried out at the Police and Crime Commissioner for Devon and Cornwall and the Chief Constable for Devon and Cornwall ('the PCC and the Chief Constable') for the year ended 31 March 2015.

The Letter is intended to communicate key messages to the PCC and the Chief Constable and external stakeholders, including members of the public. Our annual work programme, which includes nationally prescribed and locally determined work, has been undertaken in accordance with the Audit Plan that we communicated to you on 15 June 2015 and was conducted in accordance with the Audit Commission's Code of Audit Practice, International Standards on Auditing (UK and Ireland) and other guidance issued by the Audit Commission and Public Sector Audit Appointments Limited.

<b>Financial statements audit (including audit opinion)</b>	<p>We reported our findings arising from the audit of the financial statements in our Audit Findings Report on 25 September to the Joint Audit Committee and discussed them with the PCC and Chief Constable on 28 September 2015. The key messages reported were:</p> <ul style="list-style-type: none"><li>• we anticipated providing an unqualified opinion on the PCC's financial statements, including the group financial statements, which consolidate the financial activities of the Chief Constable.</li><li>• we identified a small number adjustments to the group and PCC's financial statements which management had agreed to make. There were no adjustments affecting reported financial performance for the year.</li></ul> <p>We issued an unqualified opinion on the PCC and Chief Constable's 2014/15 financial statements on 30 September 2015, meeting the deadline set by the Department for Communities and Local Government. Our opinion confirms that the financial statements give a true and fair view of the PCC and Chief Constable's financial position and of the income and expenditure recorded by the PCC and Chief Constable. We issued a certificate of completion of the audit on 2 October 2015 following our work on the Whole of Government Accounts.</p>
<b>Value for Money (VfM) conclusion</b>	<p>We issued an unqualified VfM conclusion for 2014/15 on 30 September 2015.</p> <p>On the basis of our work, and having regard to the guidance on the specified criteria published by the Audit Commission, we are satisfied that in all significant respects the PCC and Chief Constable put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2015.</p>

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## Key messages - continued

<b>Whole of Government Accounts</b>	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 PCC and Chief Constable's pack was consistent with the audited financial statements.
<b>Audit fee</b>	Our fee for 2014/15 was £48,470 for the PCC and £25,000 for the Chief Constable excluding VAT which was in line with our planned fee for the year. Further detail is included within Appendix A.

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# Appendix A: Reports issued and fees

We confirm below the fees charged for the audit. We did not provide any non-audit services.

## Fees for audit services

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

## Reports issued

Report	Date issued
Audit Plan	15 June 2015
Audit Findings Report	25 September 2015
Annual Audit Letter	7 October 2015



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