

Joint External Audit Plan

Year ending 31 March 2019

**Police and Crime Commissioner for the West Midlands
and Chief Constable for the West Midlands**

March 2019



Contents



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The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit planning process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect the PCC or the Chief Constable or all weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

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Introduction & headlines

Purpose

This document provides an overview of the planned scope and timing of the statutory audits of both the Police and Crime Commissioner for the West Midlands ('the PCC') and the Chief Constable for the West Midlands ('the Chief Constable') for those charged with governance. Those charged with governance are the PCC and the Chief Constable.

Respective responsibilities

The National Audit Office ('the NAO') has issued a document entitled Code of Audit Practice ('the Code'). This summarises where the responsibilities of auditors begin and end and what is expected from the audited body. Our respective responsibilities are also set out in the Terms of Appointment and Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA), the body responsible for appointing us as auditor of both the PCC and the Chief Constable. We draw your attention to both of these documents on the [PSAA website](#).

Scope of our audit

The scope of our audits is set in accordance with the Code and International Standards on Auditing (ISAs) (UK). We are responsible for forming and expressing an opinion on the :

- PCC's, Chief Constable's and group's financial statements that have been prepared by management with the oversight of those charged with governance (the PCC and the Chief Constable); and
- Value for Money arrangements in place at each body for securing economy, efficiency and effectiveness in their use of resources.

The audit of the financial statements does not relieve management, the PCC or the Chief Constable of their responsibilities. It is the responsibility of the bodies to ensure that proper arrangements are in place for the conduct of its business, and that public money is safeguarded and properly accounted for. We have considered how the PCC and the Chief Constable are fulfilling these responsibilities.

Our audit approach is based on a thorough understanding of the PCC and the Chief Constable's business and is risk based.

Significant risks

Those risks requiring special audit consideration and procedures to address the likelihood of a material financial statement error have been identified as:

- the risk of management override of controls
- the risk the valuation of land and buildings in the accounts is materially misstated
- the risk the valuation of the pension fund net liability in the accounts is materially misstated

We will communicate significant findings on these areas as well as any other significant matters arising from the audits to you in our Audit Findings (ISA 260) Report.

Materiality

We have determined planning materiality to be £14.632 million for the group, £12.875 million for the PCC and £14.394 million for the Chief Constable. For our audit testing purposes we apply the lowest of these materiality figures, which is £12.875 million (per the prior year audited accounts), which equates to 2% of the Chief Constable's prior year gross expenditure for the year. We are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance. Clearly trivial has been set at £0.73 million (PY £0.64 million).

Value for Money arrangements

Our risk assessment across both entities regarding your arrangements to secure value for money has identified the following VFM significant risks:

- Devolution and new governance arrangements
- Financial strategy and long term sustainability
- Risk Management

Detail of our proposed coverage of these risks is set out on page 12.

Audit logistics

Our interim visits will take place in January, February and March and our final visit will take place in June and July. Our key deliverables are this Audit Plan and our Audit Findings Report. Our audit approach is detailed in Appendix A.

Our fee for the audit will be £32,623 (PY: £49,896) for the PCC and £17,325 (PY: £30,028) for the Chief Constable, subject to management meeting our requirements set out on page 13. Last year the audit fee for both the PCC and the Chief Constable each included an amount of £7,528 as a result of additional work undertaken to provide the opinion. This was agreed with Management.

Independence

We have complied with the Financial Reporting Council's Ethical Standard and we as a firm, and each covered person, confirm that we are independent and are able to express an objective opinion on the financial statements..

Key matters impacting our audit

Factors

The wider economy and political uncertainty

Police funding continues to be stretched, with increasing cost pressures and complexity. The NAO reported in September that in real terms, central government funding for Forces had fallen by 30% since 2010/11, this being during a period when crime rates and demand have been on the rise. For the PCC and Chief Constable of the West Midlands, £22 million extra funding is required to maintain the current level of funding in real terms. £9.5 million of this is being raised by £12m increases to council tax funding, leaving a £12.5 million gap to be funded by reductions in spending through savings, efficiencies and transformation.

The PCC and Chief Constable also face the challenge of delivering this during significant political uncertainty. At a national level, the government continues its negotiation with the EU over Brexit, and future arrangements remain clouded in uncertainty. With the UK due to leave the European Union on 29 March 2019, there will be national and local implications resulting from Brexit that will impact on you, which you will need to plan for. The PCC and Chief Constable will need to ensure they are prepared for all outcomes, including in terms of any impact on contracts, workforce, security protocols, investment, borrowing, as well as the impact on service delivery, the valuation of the PCC's assets, and on the support for local people and businesses.

Devolution

The Government signalled its intention in the Budget 2016 to explore the incorporation of the role and power of the Police and Crime Commissioner into the Mayoralty of the West Midlands Mayor. In May 2017 the first Mayor was elected to serve an initial three-year term, working with council leaders and the chairs of the Local Enterprise Partnerships (LEPs) to deliver the West Midlands' devolution programme.

A consultation has taken place on the future leadership of West Midlands Police from 2020 to examine the principle of moving leadership of the police force from a directly elected Police and Crime Commissioner, to a Mayor. This would transfer the strategic leadership of the force, setting the budget and appointing and dismissing the Chief Constable amongst many other policing responsibilities.

Should this proceed, this would result in significant changes in governance and accountability structures. In addition, it is not yet clear as to where the ownership rights and obligations for the assets and liabilities currently controlled by the PCC will lie, or how decisions currently taken by the PCC in respect of investment, borrowing and levels of reserves in the Police Fund will be made as the Mayor, unlike the PCC, is not a corporation sole. It will be key to ensure there is clarity over future governance and accountability arrangements, with a full and informed understanding of the implications and consequences of these new arrangements.

Changes to the CIPFA 2018/19 Accounting Code

The most significant changes relate to the adoption of:

- IFRS 9 Financial Instruments which impacts on the classification and measurement of financial assets and introduces a new impairment model.
- IFRS 15 Revenue from Contracts with Customers which introduces a five step approach to revenue recognition.

We expect the impact of this change on the financial statements will not be significant, given all of the Force debt is held at amortised cost which is consistent with the new standard. However, we will be obtaining and assessing management's assessment of that impact during our audit.

We will also consider management's assessment of the impact of IFRS15 on the PCC's revenue streams.

WMP2020

WMP2020 is reaching its final stage. Many of the key projects are nearing completion with four key projects due to go live in 2019. The partnership working with AccentureUK Ltd has been productive and the Force is focusing on ensuring that skill transference takes place before the end of the programme.

Ensuring that the benefits from these projects has been realised will be vital to demonstrating the value of the whole project. The Force is currently preparing a report for the PCC to set out the benefits realised in return for the investment in this programme.

Police and Crime Plan

The Police and Crime Plan headline messages include a focus on young people, reducing re-offending, tackling mental ill-health and supporting the economy, whilst also continuing to deal with complex threats like cyber crime and terrorism and tackling traditionally 'hidden crimes' such as domestic abuse, hate crime and child sexual exploitation.

Our response

- We will keep you informed of changes to the financial reporting requirements for 2018/19 through on-going discussions and invitations to our technical update workshops.
- As part of our opinion on your financial statements, we will consider whether your financial statements reflect the financial reporting changes in the 2018/19 CIPFA Code.
- We will consider whether your financial position leads to material uncertainty about the going concern of the group and will review related disclosures in the financial statements.

- We will consider your arrangements for managing and reporting your financial resources as part of our work in reaching our Value for Money conclusions.
- We will consider the report from the Force setting out the benefits realised from the WMP2020 projects as part of our value for money work, specifically focusing on the cash savings and intangible benefits as resourced are released.

- We will engage in discussions with the PCC and Force to consider the wider impact of changes to governance arrangements and accountability structures

Group audit scope and risk assessment

In accordance with ISA (UK) 600, as group auditor we are required to obtain sufficient appropriate audit evidence regarding the financial information of the components and the consolidation process to express an opinion on whether the group financial statements are prepared, in all material respects, in accordance with the applicable financial reporting framework.

Component	Individually Significant?	Audit Scope	Risks identified	Planned audit approach
Police and Crime Commissioner for the West Midlands	Yes		<ul style="list-style-type: none"> See pages 7-8 	Full scope UK statutory audit performed by Grant Thornton UK LLP
Chief Constable for the West Midlands	Yes		<ul style="list-style-type: none"> See pages 7-8 	Full scope UK statutory audit performed by Grant Thornton UK LLP

Audit scope

- Audit of the financial information of the component using component materiality
- Audit of one more classes of transactions, account balances or disclosures relating to significant risks of material misstatement of the group financial statements
- Review of component's financial information
- Specified audit procedures relating to significant risks of material misstatement of the group financial statements
- Analytical procedures at group level

Significant risks identified

Significant risks are defined by ISAs (UK) as risks that, in the judgement of the auditor, require special audit consideration. In identifying risks, audit teams consider the nature of the risk, the potential magnitude of misstatement, and its likelihood. Significant risks are those risks that have a higher risk of material misstatement.

We will communicate significant findings on these areas as well as any other significant matters arising from the audit to you in our Audit Findings Report in July 2019.

Risk	Risk relates to	Reason for risk identification	Key aspects of our proposed response to the risk
Management over-ride of controls	Both	<p>Under ISA (UK) 240 there is a non-rebuttable presumed risk that the risk of management over-ride of controls is present in all entities. The Chief Constable and PCC face external scrutiny of their spending and this could potentially place management under undue pressure in terms of how they report performance.</p> <p>We therefore identified management override of control, in particular journals, management estimates and transactions outside the course of business, as a significant risk of material misstatement.</p> <p>Management over-ride of controls is a risk requiring special audit consideration.</p>	<p>We will:</p> <ul style="list-style-type: none"> • evaluate the design effectiveness of management controls over journals • gain an understanding of the accounting estimates, judgements applied and decisions made by management and consider their reasonableness • obtain a full listing of journal entries, identify and test unusual journal entries for appropriateness • evaluate the rationale for any changes in accounting policies or significant unusual transactions.
The revenue cycle includes fraudulent transactions (rebutted)	Both (rebutted)	<p>Under ISA (UK) 240 there is a rebuttable presumed risk that revenue may be misstated due to the improper recognition of revenue.</p> <p>This presumption can be rebutted if the auditor concludes that there is no risk of material misstatement due to fraud relating to revenue recognition.</p>	<p>Having considered the risk factors set out in ISA240 and the nature of the revenue streams at the PCC, we have determined that the risk of fraud arising from revenue recognition can be rebutted, because:</p> <ul style="list-style-type: none"> • there is little incentive to manipulate revenue recognition • opportunities to manipulate revenue recognition are very limited • the culture and ethical frameworks of police bodies, including the West Midlands PCC, mean that all forms of fraud are seen as unacceptable <p>Therefore we do not consider this to be a significant risk for the PCC.</p> <p>For the Chief Constable, revenue is recognised to fund costs and liabilities relating to resources consumed in the direction and control of day-to-day policing. This is shown in the Chief Constable's financial statements as a transfer of resources from the PCC to the Chief Constable for the cost of policing services. Income for the Chief Constable is received entirely from the PCC.</p> <p>Therefore we have determined that the risk of fraud arising from revenue recognition is not a significant risk for the Chief Constable</p>

Significant risks identified

Risk	Risk relates to	Reason for risk identification	Key aspects of our proposed response to the risk
Valuation of property, plant and equipment	PCC	<p>The PCC revalues land and buildings on a quinquennial basis to ensure that carrying value is not materially different from current value</p> <p>In the prior year, a desktop valuation was performed in order to ascertain that the valuation of assets was not materially misstated. A full valuation will be carried out in 2018/19.</p> <p>We identified, therefore, that the valuation of land and buildings as a significant risk of material misstatement.</p>	<p>We will:</p> <ul style="list-style-type: none"> • evaluate management's processes and assumptions for the calculation of the estimate, the instructions issued to valuation experts and the scope of their work • evaluate the competence, capabilities and objectivity of the valuation expert • challenge the information and assumptions used by the valuer to assess completeness and consistency with our understanding • test revaluations made during the year to see if they had been input correctly into the PCC and Group asset register • evaluate the assumptions made by management for those assets not revalued during the year and how management has satisfied themselves that these are not materially different from current value at year end.
Valuation of pension fund net liability	Both	<p>The Local Government Pension Scheme (LGPS) pension net liability as reflected in the balance sheet, and asset and liability information disclosed in the notes to the accounts, represent significant estimates in the financial statements.</p> <p>The Police Officer Pension schemes pension fund liability as reflected in the balance sheet and notes to the accounts represent significant estimates in the financial statements.</p> <p>These estimates by their nature are subject to significant estimation uncertainty, being very sensitive to small adjustments in the assumptions used.</p> <p>We identified the valuation of the pension fund net liability as a risk requiring special audit consideration.</p>	<p>We will:</p> <ul style="list-style-type: none"> • identify the controls put in place by management to ensure that the pension fund liability is not materially misstated. We will also assess whether these controls were implemented as expected and whether they are sufficient to mitigate the risk of material misstatement. • evaluate the competence, expertise and objectivity of the actuaries who carried out your pension fund valuations. We will gain an understanding of the basis on which the valuations are carried out. • undertake procedures to confirm the reasonableness of the actuarial assumptions made. • check the consistency of the pension fund asset and liability and disclosures in notes to the financial statements with the actuarial reports from your actuaries.

Other matters

Other work

In addition to our responsibilities under the Code of Practice, we have a number of other audit responsibilities, as follows:

- We read your Narrative Reports and Annual Governance Statements to check that they are consistent with the financial statements on which we give an opinion and our knowledge of the PCC and Chief Constable.
- We carry out work to satisfy ourselves that disclosures made in your Annual Governance Statements are in line with guidance issued by CIPFA.
- We carry out work on your consolidation schedules for the Whole of Government Accounts process in accordance with NAO group audit instructions.
- We consider our other duties under legislation and the Code, as and when required, including:
 - Giving electors the opportunity to raise questions about your 2018/19 financial statements, consider and decide upon any objections received in relation to the 2018/19 financial statements;
 - Issue of a report in the public interest or written recommendations to the PCC or the Chief Constable under section 24 of the Act, copied to the Secretary of State.
 - Application to the court for a declaration that an item of account is contrary to law under Section 28 or for a judicial review under Section 31 of the Act; or
 - Issuing an advisory notice under Section 29 of the Act.
- We certify completion of our audit.

Other material balances and transactions

Under International Standards on Auditing, "irrespective of the assessed risks of material misstatement, the auditor shall design and perform substantive procedures for each material class of transactions, account balance and disclosure". All other material balances and transaction streams will therefore be audited. However, the procedures will not be as extensive as the procedures adopted for the risks identified in this report.

Going concern

As auditors, we are required to "obtain sufficient appropriate audit evidence about the appropriateness of management's use of the going concern assumption in the preparation and presentation of the financial statements and to conclude whether there is a material uncertainty about the entity's ability to continue as a going concern" (ISA (UK) 570). We will review management's assessment of the going concern assumption and evaluate the disclosures in the financial statements.

Materiality

The concept of materiality

The concept of materiality is fundamental to the preparation of the financial statements and the audit process and applies not only to the monetary misstatements but also to disclosure requirements and adherence to acceptable accounting practice and applicable law. Misstatements, including omissions, are considered to be material if they, individually or in the aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Materiality for planning purposes

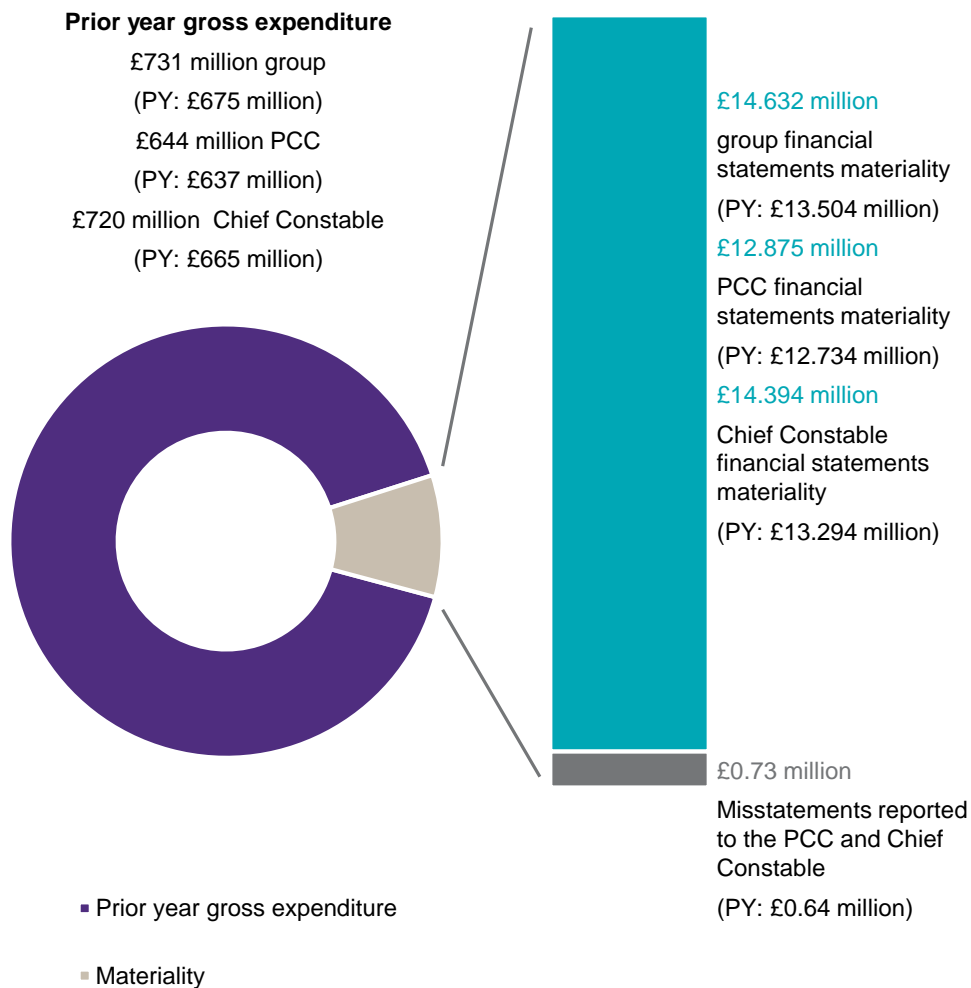
We have determined financial statement materialities based on a proportion of the gross expenditure of the group, the PCC and the Chief Constable for the financial year. In the prior year we used the same benchmark. For our audit testing purposes we apply the lowest of these materiality figures, which is £12.875 million (per the prior year audited accounts), which equates to 2% of the PCC's prior year gross expenditure or the year.

We reconsider planning materiality if, during the course of our audit engagement, we become aware of facts and circumstances that would have caused us to make a different determination of planning materiality.

Matters we will report to the PCC and Chief Constable

Whilst our audit procedures are designed to identify misstatements which are material to our opinion on the financial statements as a whole, we nevertheless report to the PCC and Chief Constable any unadjusted misstatements of lesser amounts to the extent that these are identified by our audit work. Under ISA 260 (UK) 'Communication with those charged with governance', we are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance. ISA 260 (UK) defines 'clearly trivial' as matters that are clearly inconsequential, whether taken individually or in aggregate and whether judged by any quantitative or qualitative criteria. In the context of the group, the PCC and the Chief Constable, we propose that an individual difference could normally be considered to be clearly trivial if it is less than £0.73m (per the PY audited accounts).

If management have corrected material misstatements identified during the course of the audit, we will consider whether those corrections should be communicated to the PCC and Chief Constable to assist it in fulfilling its governance responsibilities.



Value for Money arrangements

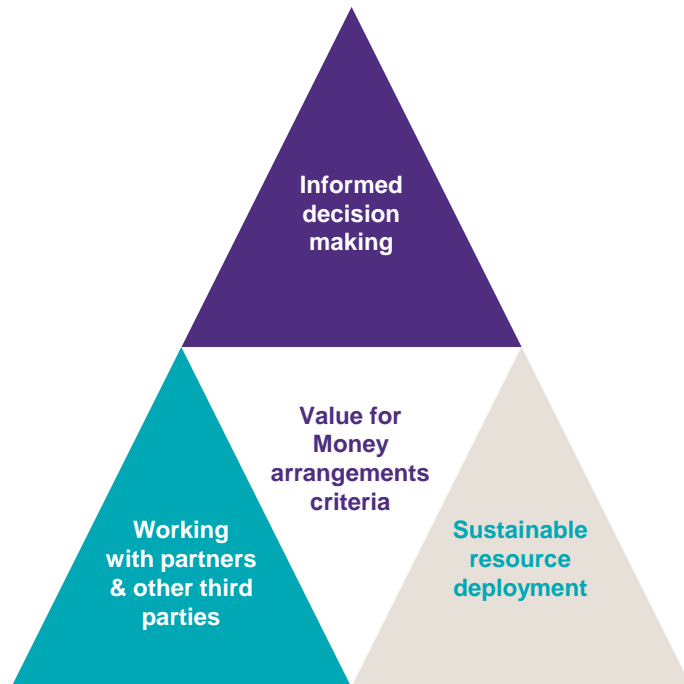
Background to our VFM approach

The NAO issued its guidance for auditors on Value for Money work in November 2017. The guidance states that for Police, auditors are required to give a conclusion on whether the PCC and the Crime Commissioner each have proper arrangements in place to secure value for money.

The guidance identifies one single criterion for auditors to evaluate:

“In all significant respects, the audited body takes properly informed decisions and deploys resources to achieve planned and sustainable outcomes for taxpayers and local people.”

This is supported by three sub-criteria, as set out below:



Significant VFM risks

Those risks requiring audit consideration and procedures to address the likelihood that proper arrangements are not in place at the PCC or the Chief Constable to deliver value for money.



Devolution and new governance arrangements

The Government signalled its intention in the Budget 2016 to explore the incorporation of the role and power of the Police and Crime Commissioner into the Mayorality of the West Midlands Mayor.

A consultation has taken place on the future leadership of West Midlands Police from 2020 to examine the principle of moving leadership of the police force from a directly elected Police and Crime Commissioner, to a Mayor. This would transfer the strategic leadership of the force, setting the budget and appointing and dismissing the Chief Constable amongst many other policing responsibilities.

Should this proceed, this would result in significant changes in governance and accountability structures. In addition, it is not yet clear as to where the ownership rights and obligations for the assets and liabilities currently controlled by the PCC will lie, or how decisions currently taken by the PCC in respect of investment, borrowing and levels of reserves in the Police Fund will be made as the Mayor, unlike the PCC, is not a corporation sole. It will be key to ensure there is clarity over future governance and accountability arrangements, with a full and informed understanding of the implications and consequences of these new arrangements.

Response

We will:

- Update our understanding of the latest developments and outcomes from consultations
- Review emerging issues on the impact on governance, accountability and assurance arrangements
- Assess how well the impact of potential changes is understood by parties to the change, the extent to which risks are mitigated and the effectiveness of proposed arrangements in ensuring sound governance, accountability and transparent, joined-up decision making.

Value for money (continued)



Financial strategy and long term sustainability

West Midlands Police and Crime Commissioner and Chief Constable are planning to deliver ahead of budget for 2018/19. Future budgets remain challenging with further austerity reductions, increasing demand and costs and uncertainty around the financial settlement longer term and impact of pension cost increases.

There is a balanced budget for 2019/20 and some risk around 2020/21 but beyond that the financial landscape remains uncertain. The Force is proposing to increase officer numbers to address demand and capacity issues which have arisen.

A number of strands are being developed to deliver efficiencies and savings. An Income Generation Board has been established and the Force is currently assessing what additional capacity will be required to support delivery post AccentureUK Ltd when the transformation partnership finishes in July 2019. The Force and the PCC are also planning to deliver a significant estates rationalisation programme over the next few years.

Response

We will:

- review updates to your medium term financial strategy;
- assess the gaps in savings requirements and your plans to mitigate these risks;
- assess the extent to which your financial plans are aligned with realistic outcomes from the transformation programme and benefits realised; and
- consider the reasonableness of assumptions underpinning the strategy.



Risk Management

Police services are work against a backdrop of continued funding pressures, changes in levels and types of crime, an increased national profile for crime and policing, coupled with greater emphasis on enhanced collaboration within the emergency services sector. Defining a risk appetite and managing and reporting risks against this is key to making the best use of limited resources and delivering against core objectives.

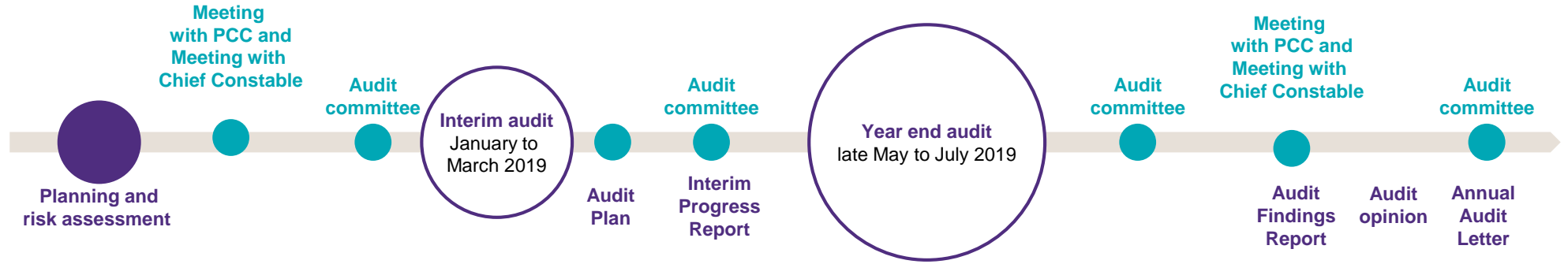
The PCC and the Force have separate risk registers which is understandable as they are managing different risks and different risk profiles, and have different organisational roles. Risk management, however good, can never negate the potential for a risk to materialise. However, ensuring risk is understood and managed effectively, efficiently and proportionately can, and does help.

Response

We will:

- review the risk registers reported to the Joint Audit Committee and consider the overall messages they are presenting to Members;
- assess the level of challenge from Members to the risk profile presented within the risk registers;
- consider whether mitigations reported are appropriate and proportionate to the risks;
- consider how the risk profile drives the Joint Audit Committee agenda, both in relation to focus, time and resource; and
- assess how ongoing risk identification and horizon scanning helps to manage and mitigate risks in future years.

Audit logistics, team & fees



Paul Grady, Engagement Lead

Paul will be the main point of contact for the PCC, Chief Constable and Committee members. He will share his wealth of knowledge and experience across the sector providing challenge and sharing good practice. Paul will ensure our audit is tailored specifically to you, and he is responsible for the overall quality of our audit work. Paul will sign your audit opinion.



Emily Mayne, Engagement Manager

Emily will work with senior members of the finance team ensuring testing is delivered and any accounting issues are addressed on a timely basis. She will attend Audit Committee and liaison meetings with Paul, undertake reviews of the team's work, and ensure that our reports are clear, concise and understandable. Emily will be responsible for the delivery of our work on your arrangements in place to secure value for money.



Tom Greensill, Audit in-charge

Tom will lead the onsite team and will be the day to day contact for the audit. He will monitor the deliverables, manage the query log with your finance team and highlight any significant issues and adjustments to senior management. Tom will undertake the more technical aspects of the audit, coach the junior members of the team and review the team's work.

Audit fees

The planned audit fees under the Code are £32,623 (PY: £49,896) for the PCC and £17,325 (PY: £30,028) for the Chief Constable, which are in line with the scale fee published by PSAA. Last year the audit fee for both the PCC and the Chief Constable each included an amount of £7,528 as a result of additional work undertaken to provide the opinion. This was agreed with Management.

There is no non-Code (as defined by PSAA) work planned. In setting your fee, we have assumed that the scope of the audit, the PCC and the Chief Constable and its activities do not significantly change. We have also assumed that information supporting the figures within the draft financial statements will be provided in line with our requirements.

Our requirements

To ensure the audit is delivered on time and to avoid any additional fees, you must ensure that:

- all audit queries in our interim and final work are responded to in a timely manner and all required samples provided to enable completion of the interim audit prior to the end of March.
- the draft accounts are provided to us by 31 May and are fully accurate with minimal errors. Supporting schedules to all figures in the accounts and other working papers are provided to us by 31 May and in accordance with the agreed upon information request list. This must include all notes, the narrative report and AGS.
- the agreed data reports are available to us at the start of the audit and are reconciled to the values in the accounts, in order to facilitate our selection of samples. All supporting schedules are clearly presented and agree to figures in the accounts.
- key management and accounting staff identified in our information request list are available throughout the duration of our audit visits to help us locate information and to provide explanations.
- all audit queries are resolved promptly and fully and within agreed timescales.

If any of the above requirements are not met, we reserve the right to postpone our audit visit and charge fees to reimburse us for any additional costs incurred.

Independence & non-audit services

Auditor independence

Ethical Standards and ISA (UK) 260 require us to give you timely disclosure of all significant facts and matters that may bear upon the integrity, objectivity and independence of the firm or covered persons relating to our independence. We encourage you to contact us to discuss these or any other independence issues with us. We will also discuss with you if we make additional significant judgements surrounding independence matters.

We confirm that there are no significant facts or matters that impact on our independence as auditors that we are required or wish to draw to your attention. We have complied with the Financial Reporting Council's Ethical Standard and we as a firm, and each covered person, confirm that we are independent and are able to express an objective opinion on the financial statements.

We confirm that we have implemented policies and procedures to meet the requirements of the Financial Reporting Council's Ethical Standard and we as a firm, and each covered person, confirm that we are independent and are able to express an objective opinion on the financial statements. Further, we have complied with the requirements of the National Audit Office's Auditor Guidance Note 01 issued in December 2017 and PSAA's Terms of Appointment which set out supplementary guidance on ethical requirements for auditors of local public bodies

Other services provided by Grant Thornton

For the purposes of our audit we have made enquiries of all Grant Thornton UK LLP teams providing services to the PCC and the Chief Constable. No other services were identified.



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