

## **Warwickshire Joint Audit and Standards Committee Report Summary**

**Meeting Date:** 17<sup>th</sup> March 2020

**Subject:** Grant Thornton audit scope letters 2019/20 – PCC and Chief Constable

**Contact details:** Sara Ansell (WOPCC), Jeff Carruthers (WP) & Alex Walling (GT)

### **Purpose of the Report:**

Two documents are included for information and discussion by the Joint Audit and Standards Committee. They are copies of letters sent to the PCC and Chief Constable to outline the work Grant Thornton intend to undertake on the 2019/20 Audit of Accounts.. The letters are identical apart from the fees section, as each entity (PCC & Chief Constable) are charged separately for their part of the audit on their accounts. However, the inclusion of both letters helps the Committee to see the entirety of the audit fee for 2019/20.

In summary, the total 2019/20 charges ie PCC and Chief Constable are £42,297 assuming no additional work is required. This includes additional fees for the extra work now required as detailed in the letters and represents an increase in total across the PCC and CC of £6,850 against the original fee for 2018/19.

The letters also refer to increased charges for 2018/19, totalling some £39,947 but this will change further subject to final confirmation of the additional charges for the work around the alliance break up.

The third major point to note is that Grant Thornton are indicating that the audit work on the 2019/20 accounts may not be completed until September 2020. The PCC and Chief Constable still have a requirement to publish their accounts by the 31<sup>st</sup> July 2020, but it is possible that the audit won't be completed before 30<sup>th</sup> September 2020 and this will have to be reflected in our publication.

### **Recommendation:**

The Committee are asked to note the two documents and to feedback on their contents.