

Warwickshire Joint Audit and Standards Committee Report Summary

Meeting Date: 28th July 2020

Subject: 2018/19 Draft Letters of representation – PCC and Chief Constable

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

Purpose of the Report:

The purpose of this report is to provide to the Joint Audit and Standards Committee the draft letters of representation, for Warwickshire PCC and Chief Constable.

A management representation letter is a letter written by the external auditors, which is signed by the PCC and Chief Constable. The letter attests to the accuracy of the financial statements that have been submitted to the auditors for their analysis. This committee undertakes its role in accordance with the latest CIPFA guidance on Audit Committees. This guidance 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

In order to fulfil this requirement the JASC are requested to consider the Management Representation Letter as appended to this report and members are invited to raise any specific issues with Grant Thornton regarding the external audit or contents of the letters of representation.

Recommendation:

The Audit Committee is recommended to consider the auditors letters of representation and to make any comments for the PCC and Chief Constable for consideration prior to each letter being signed.