



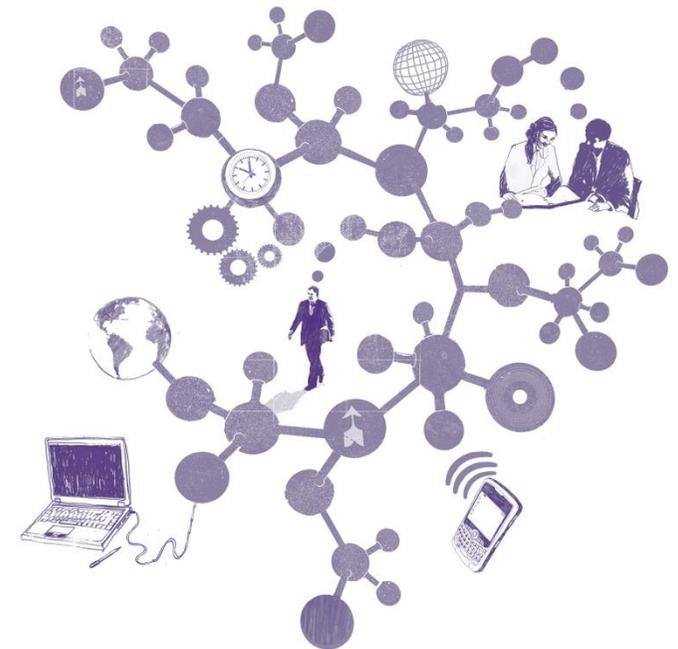
The Annual Audit Letter to the Police and Crime Commissioner for Wiltshire and the Chief Constable for Wiltshire

Year ended 31 March 2014

27 October 2014

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Key messages

Purpose of this letter

Our Annual Audit Letter summarises the key findings arising from the work that we have carried out for the Police and Crime Commissioner ("PCC") for Wiltshire and the Chief Constable for Wiltshire Police ("Chief Constable") for the year ended 31 March 2014.

The Letter is intended to communicate key messages to the PCC, Chief Constable and external stakeholders, including members of the public

Responsibilities of the external auditors, the PCC and the Chief Constable

This Letter has been prepared in the context of the Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission (www.auditcommission.gov.uk).

The PCC and Chief Constable are each responsible for preparing and publishing their own accounts, with each set of accounts accompanied by a separate Annual Governance Statement. They are also each responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in their use of resources (Value for Money) in their respective organisations.

Our annual work programme for each body, which includes nationally prescribed and locally determined work, has been undertaken in accordance with the joint Audit Plan presented to the Joint Audit Committee on 26 June 2014 and was conducted in accordance with the Audit Commission's Code of Audit Practice ('the Code'), International Standards on Auditing (UK and Ireland) and other guidance issued by the Audit Commission.

Key messages

Audit Conclusions

Financial statements audit (including audit opinion)	<p>We reported our findings arising from the audit of the financial statements in our joint Audit Findings Report on 18 September 2014 to the Audit Committee. The key messages reported were:</p> <ul style="list-style-type: none">• Our audit identified the need for adjustments to the PCC's single entity comprehensive income and expenditure statements. Premises costs, fleet costs and air support costs totalling £13.3m were charged to the PCC single entity accounts in the draft statements. The charges for the use of these assets should have been reported in the principal users accounts, that is the Chief Constable. These reduced the costs of the PCC shown in the draft statements from £16.075m to £2.076m (net cost of police services before inter group funding) and conversely increased the costs of the Chief Constable by £13.3m to £128.3m. The statements were revised for these adjustments.• These adjustments did not affect the PCC group accounts and the total comprehensive income and expenditure remained unchanged. <p>We issued unqualified opinions on the PCC's 2013/14 financial statements on 29 September 2014 and the Chief Constable's 2013/14 financial statements on 29 September 2014, meeting the national deadline. Our opinions confirm that the financial statements for each organisation give a true and fair view of the PCC and Chief Constable's financial positions and of the income and expenditure recorded by the PCC and Chief Constable, respectively.</p>
Value for Money (VfM) conclusion	<p>We issued unqualified VfM conclusions for the PCC for 2013/14 on 29 September 2014 and for the Chief Constable for 2013/14 on 29 September 2014.</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 the Chief Constable have each put in place proper arrangements to secure economy, efficiency and effectiveness in their use of resources for the year ending 31 March 2014.</p>
Whole of Government Accounts	<p>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 pack prepared was consistent with the audited financial statements.</p>

Appendix B: Reports issued and fees

We confirm below the fee charged for both audits and confirm there were no fees for the provision of non audit services.

Fees

	Per Audit plan £	Actual fees £
Audit Fee – PCC	42,310	42,310
Audit Fee – Chief Constable	20,000	20,000
Total fees	62,310	62,310

Fees for other services

Service	Fees £
None	Nil

Reports issued

Report	Date issued
Joint Audit Plan	26 June 2014
Joint Audit Findings Report	18 September 2014
Joint Annual Audit Letter	October 2014



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