

INDEPENDENT AUDITOR'S REPORT TO THE POLICE & CRIME COMMISSIONER FOR KENT

Issue of audit opinion on the Police & Crime Commissioner for Kent's financial statements

In our audit report for the year ended 31 March 2016 issued on 12 August 2016 we reported that, in our opinion, the financial statements:

- give a true and fair view of the financial position of the Police and Crime Commissioner for Kent as at 31 March 2016 and of its expenditure and income for the year then ended;
- give a true and fair view of the financial position of the Group as at 31 March 2016 and of its expenditure and income for the year then ended; and
- have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2015/16.

Issue of conclusion on the Police & Crime Commissioner for Kent's arrangements for securing economy, efficiency and effectiveness in the use of resources

In our audit report for the year ended 31 March 2016 issued on 12 August 2016 we reported that we are satisfied that, in all significant respects, the Police and Crime Commissioner for Kent had put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2016.

Certificate

In our report dated 12 August 2016, we explained that we could not formally conclude the audit on that date until we had completed the work necessary to issue our assurance statement in respect of the Police & Crime Commissioner Group Whole of Government Accounts consolidation pack. We have now completed this work.

No matters have come to our attention since that date that would have a material impact on the financial statements on which we gave an unqualified opinion and value for money conclusion.

We certify that we have completed the audit of the accounts of the Police and Crime Commissioner for Kent in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice issued by the National Audit Office.



Debbie Hanson

for and on behalf of Ernst & Young LLP, Appointed Auditor
Luton

21 October 2016