

Michael Porter, Chief Finance Officer to the Police and
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Dial

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8 December 2020

Dear Michael and Joanne

Office of the Police and Crime Commissioner for Cleveland and the Chief Constable for Cleveland

Notice of certification of completion of the audit and the auditor's report on the financial statements 2019/20

Following the Acting Police and Crime Commissioner and Chief Constable for Cleveland's (the PCC and CC) approval of the accounts on 20 November, we are pleased to advise you that we have completed the audit of the PCC and CC's accounts for the year ended 31 March 2020.

We issued an unqualified opinion and audit certificate on the accounts on 8 December 2020. On the same date we also issued an 'adverse' qualified conclusion on your arrangements for securing value for money as required by the National Audit Office's Code of Audit Practice. We have not had to issue a report in the public interest under Section 24, Schedule 7 of the Local Audit and Accountability Act 2014.

Please note that Regulation 16 of the Accounts and Audit (England) Regulations 2015 requires you to publish as soon as reasonably practicable after conclusion of an audit, which must include publication on your website, a statement of the matters set out below:

- that the audit has been concluded and that the statement of accounts is available for inspection by local government electors;

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We are registered to carry on audit work in the UK by the Institute of Chartered Accountants in England and Wales. Details about our audit registration can be viewed at www.auditregister.org.uk under reference number C001139861.

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- the rights of inspection under section 25 of the Local Audit and Accountability Act 2014; and
- the address at which, and the hours during which, those rights may be exercised.

Regulation 10 of the Accounts and Audit (England) Regulations 2015 requires you to publish, which must include publication on your website, and not later than 30 November 2020 (following a temporary change to the timing this year as a result of the Covid-19 pandemic)

- the statement of accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act;
- the annual governance statement approved in accordance with regulation 6(3); and
- the narrative statement prepared in accordance with regulation 8.

However, given that the completion of our audit has been delayed beyond 30 November 2020, you are required to publish the above as soon as reasonably practicable after conclusion of the audit on 8 December 2020.

Following guidance issued to auditors by the National Audit Office, it is now our policy that our signed audit certificate should be published as part of the publication of your financial statements on your website.

We have provided the PCC and CC with a copy of the financial statements for the year ended 31 March 2020 including our report on those statements. We outline below your responsibilities in respect of the use of our report.

Please ensure that:

- you only publish the financial statements accompanied by our report on those statements;
- you only publish the financial statements accompanied by any 'other information' provided to us before we issued our report and specifically referred to in our report; and
- you do not publish the financial statements accompanied by any other information not provided to us prior to issuing our report.

Please note that:

- the examination of the controls over the electronic publication of audited financial statements is beyond the scope of the audit of the financial statements and we cannot be held responsible for changes made to audited information after the initial publication of the financial statements and our report; and
- where you wish to publish or distribute the financial statements electronically, you are responsible for ensuring that the publication accurately presents the financial statements and our report on those financial statements. This responsibility also applies to the presentation of any financial information published in respect of prior periods.



Please feel free to contact me if you like clarification on any point. Thank you again to you and your team for the support and cooperation in enabling us to complete the audit in the difficult circumstances pertaining this year.

Yours sincerely

Gavin Barker

Gavin Barker
Director