

POLICE AND CRIME COMMISSIONER FOR NORTHUMBRIA

Statements of Account 2022/23

Notice of Delay in Certification of Conclusion of the Audit

Regulation 16(1) of The Accounts and Audit Regulations 2015 requires the Police and Crime Commissioner to publish (which must include publication on their websites) a statement:

- that the audit has been concluded,
- that the statement of accounts has been published,
- of the rights of inspection conferred in local government electors by section 25 of the Local Audit and Accountability.

The external auditor, Grant Thornton UK LLP, has completed their work on the audit of the Statements of Account 2022/23 and issued their Independent Auditor's Report and opinion on the financial statements.

However, the external auditor cannot formally conclude the audit and issue an audit certificate for the Police and Crime Commissioner for Northumbria for the year ended 31 March 2023 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice, until they have completed their work on the Commissioner's arrangements for securing economy, efficiency, and effectiveness in the use of resources.

The external auditor has applied the special provisions in the National Audit Office's Auditor Guidance Note 03 (AGN03) and will be completing this work to a later timescale. Planned completion and the issue of the Auditor's Annual Report is estimated to be by the end of March 2024, which is within three months of the date of the opinion on the financial statements, as permitted under the special provisions in AGN03.

This notice is to advise readers that the following documents are therefore published on the Commissioner's website:

- Statements of Account 2022/23
- Letter of Representation 2022/23
- Audit Findings Report 2022/23
- Independent Auditor's Report 2022/23

The following documents will be added within the advised timeframe as permitted under the special provisions in AGN03:

- The Auditor's Annual Report 2022/23
- The Audit Certificate 2022/23
- The Notice of Conclusion of the Audit 2022/23

In accordance with The Accounts and Audit Regulations 2015, and the Local Audit and Accountability Act 2014 local government electors are entitled to:

1. Inspect and make copies of any statement of accounts prepared by the Office of the Police and Crime Commissioner pursuant to regulations under section 25 of the Local Audit and Accountability Act 2014.
2. Require copies of any such statement or report to be delivered to them on payment of a reasonable sum for each copy.

The Statement of Accounts can be downloaded from our website at this address:

<http://www.northumbria-pcc.gov.uk/transparency/finance/accounts/>

Or may also be inspected by local government electors between the hours of
9:00 am – 5:00 pm Mondays to Fridays at:

Commissioner Kim McGuinness
Police and Crime Commissioner for Northumbria
Victory House, Balliol Business Park
Benton Lane, Newcastle Upon Tyne
Tyne and Wear
NE12 8EW

Telephone 0191 221 9800

Signed:

A handwritten signature in blue ink, appearing to be 'KL', with a long horizontal stroke extending to the right.

Kevin Laing MSc (fin) CPFA
Treasurer
Date: 01/02/2024