



**Lancashire
Constabulary**
police and communities together

REPORT TO: JOINT AUDIT AND ETHICS COMMITTEE

DATE: 13 June 2016

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SUBJECT: External Audit update report and Fee letters 2016/17

Appendices A & B & C refer

1 Issue for Consideration

1.1 The External Auditor's update and audit fee letters for 2016/17.

2 Recommendation

2.1 The Committee is asked that the update report in respect of the 2015/16 audit and audit fees for 2016/17 be noted.

3 Background

3.1 The external auditor's update report in respect of the 2015/16 audit is attached at Appendix A. The 2016/17 audit fee letter for the PCC is at Appendix B and the fee letter for the Chief Constable is at Appendix C.

4 List of attachments / appendices

- Appendix A: External Auditor's update report
- Appendix B: PCC 2016/17 audit fee letter
- Appendix C: CC 2016/17 audit fee letter

5 Background Papers

- None

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