



Mr Clive Grunshaw  
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30 September 2014

Dear Clive

**The Police and Crime Commissioner for Lancashire: Auditor's reports on the financial statements 2013/14**

We are pleased to be able to advise you that the audit of the Police and Crime Commissioner's accounts for the year ending 31 March 2014 has been completed.

An unqualified opinion on the accounts and the audit certificate were issued on 30 September 2014. On the same date we also issued an unqualified conclusion on the Police and Crime Commissioner's arrangements for securing value for money as required by the Audit Commission's Code of Practice.

Please note that Regulation 11 of the Accounts and Audit (England) Regulations 2011 requires the Police and Crime Commissioner to give notice by advertisement, including notification on its website, that the audit has been concluded.

**Auditor's reports on the financial statements**

We have noted your wish to publish and distribute the financial statements in electronic format. In accordance with International Standards of Auditing 720 Section A, as issued by the Financial Reporting Council, we are required to:

- review the process by which the financial statements to be published electronically are derived from the financial information contained in the manually signed accounts;
- check that the proposed electronic version is identical in content to the manually signed accounts; and
- check that the conversion of the manually signed accounts into an electronic format has not distorted the overall presentation of the financial information, for example, by highlighting certain information so as to give it greater prominence.

However:

- 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 the auditor cannot be held responsible for changes made to audited information after the initial publication of the financial statements and auditor's report;
- 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 auditor's report on those financial statements. This responsibility also applies to the presentation of any financial information published in respect of prior periods; and
- the audit report on the financial statements should not be reproduced or referred to electronically without our written consent.

Please ensure that:

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

Additionally, please do not reproduce the signature of the auditor in any electronic format for any purpose.

Please feel free to contact me if you like clarification on any point.

Yours sincerely

Michael Thomas

For Grant Thornton UK LLP

cc Lisa Kitto, CFO, Police and Crime Commissioner for Lancashire