

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

Issue of audit opinion on the financial statements

In our audit report for the year ended 31 March 2021 issued on the 15 December 2021 we reported that, in our opinion, the financial statements:

- gave a true and fair view of the financial position of the Police and Crime Commissioner for Kent and Group as at 31 March 2021 and of its expenditure and income for the year then ended; and
- had been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2020/21.

Certificate

In our report dated 15 December 2021, we explained that we could not formally conclude the audit and issue an audit certificate until the NAO as group auditor has confirmed that no further assurances will be required from us as component auditors of the Police and Crime Commissioner for Kent. This confirmation has now been received.

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 no matters have come to our attention that would have resulted in a different opinion on the financial statements or additional exception reporting on significant weaknesses in the Police and Crime Commissioner for Kent's value for money arrangements.

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.

MARK HODGSON
ERNST & YOUNG LLP

..... **Date:** 15 September 2023

Mark Hodgson (Key Audit Partner)
Ernst & Young LLP (Local Auditor)
Cambridge