

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 2018 issued on 10 July 2018 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 as at 31 March 2018 and of its expenditure and income for the year then ended;
- gave a true and fair view of the financial position of the Group as at 31 March 2018 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 2017/18.

Issue of value for money conclusion on the Police and Crime Commissioner for Kent's arrangements for securing economy, efficiency and effectiveness in the use of resources

In our audit report for the year ended 31 March 2018 issued on 10 July 2018 we reported that, in our opinion, in all significant respects, the Police and Crime Commissioner for Kent had put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2018.

Certificate

In our report dated 10 July 2018, we explained that we could not formally conclude the audit on that date until we had completed the work necessary to issue our assurance statement in respect of the authority's Whole of Government Accounts consolidation pack. We have now completed this work.

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 value for money conclusion.

We certify that we have completed the audit of the accounts of the Police and Crime Commissioner for Kent and Group 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.

Debbie Hanson
Ernst + Young LLP

Debbie Hanson (Key Audit Partner)
Ernst & Young LLP (Local Auditor)
Luton
24 August 2018

The maintenance and integrity of the Police and Crime Commissioner for Kent's web site is the responsibility of the directors; the work carried out by the auditors does not involve consideration of these matters and, accordingly, the auditors accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the web site.

Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.