

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 2017 issued on 31 July 2017 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 2017 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 2016/17.

Certificate

In our report dated 31 July 2017, 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 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

*Debbie Hanson (senior statutory auditor)
for and on behalf of Ernst & Young LLP, Appointed Auditor
Luton
29 September 2017*

The maintenance and integrity of the Police and Crime Commissioner for Kent 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.