

# **INDEPENDENT AUDITOR'S REPORT TO THE DEPUTY MAYOR FOR POLICING AND CRIME FOR GREATER MANCHESTER IN RESPECT OF THE POLICE AND CRIME COMMISSIONER FOR GREATER MANCHESTER**

## **Issue of audit opinion on the financial statements**

In our audit report for the period ended 7 May 2017 issued on 29 September 2017 we reported that, in our opinion:

- the financial statements present a true and fair view of the financial position of the Police and Crime Commissioner and Group as at 7 May 2017 and of the Police and Crime Commissioner's and Group's expenditure and income for the period then ended; and
- the financial statements had been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2016/17 and applicable law.

## **Conclusion on the Police and Crime Commissioner and Group's arrangements for securing economy, efficiency and effectiveness in its use of resources**

In our audit report for the period ended 7 May 2017 issued on 29 September 2017 we reported that, in our opinion, in all significant respects, the Police and Crime Commissioner had put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the period ended 7 May 2017.

## **Certificate**

In our report dated 29 September 2017, we explained that we could not formally conclude the audit and issue an audit certificate 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 on behalf of the Comptroller and Auditor General until we had completed the work necessary in respect of our Whole of Government Accounts (WGA) Component Assurance statement for the Police and Crime Commissioner and the Chief Constable for Greater Manchester for the period ended 7 May 2017. 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 conclusion on the Police and Crime Commissioner's arrangements for securing economy, efficiency and effectiveness in its use of resources.

We certify that we have completed the audit of the financial statements of the Police and Crime Commissioner for Greater Manchester 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 on behalf of the Comptroller and Auditor General.

*Paul Grady*

**Paul Grady**

**Engagement Lead**

for and on behalf of Grant Thornton UK LLP, Appointed Auditor

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6 June 2018