

Gloucestershire Constabulary

EXTERNAL AUDIT OF ACCOUNTS: YEAR ENDED 31 MARCH 2021

Publication of the Police and Crime Commissioner's and Chief Constable's Statement of Accounts and Audit Opinion

Accounts and Audit Regulations 2015

as amended by

The Accounts and Audit (Amendment) Regulations 2021

The Police and Crime Commissioner's and Chief Constable's external auditors, Grant Thornton UK LLP, have advised the PCC and CC that the audit of the PCC's and CC's financial statements for the year ending 31 March 2021 has been completed, although they have yet to issue their certificate of completion of the audit.

They cannot formally conclude the audit and issue an audit certificate for the PCC & CC for Gloucestershire for the year ended 31 March 2021 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice until they have completed our work on the PCC's and CC's arrangements for securing economy, efficiency and effectiveness in its use of resources and have completed the work necessary to issue the Whole of Government Accounts (WGA) Component Assurance statement for the PCC & CC for the year ended 31 March 2021.

Regulation 16(1) of The Accounts and Audit Regulations 2015 requires the [PCC/CC] to publish a statement:

- that the audit has been concluded
- that the statement of accounts has been published
- of the rights of inspection conferred in local government electors by section 25 of the Act and the address at which, and the hours during which, those rights may be exercised.

As the audit has not yet been concluded, the PCC & CC cannot yet issue this statement.

The audited statement of accounts for 2020-21 are available on the PCC's and CC's external website.

The notice of conclusion of the audit will added to the website, alongside the external auditors' delayed certificate, as soon as this is issued.