



Ernst & Young LLP  
Grosvenor House  
Grosvenor Square  
Southampton  
SO15 2BE  
Tel: +44 23 8038 2000  
Fax: +44 23 8038 2001  
ey.com

Donna Jones – Police and Crime Commissioner  
Olivia Pinkney – Chief Constable  
Headquarters  
Leigh Road  
Eastleigh  
SO50 9SJ

29 September 2022

Email: ksuter@uk.ey.com

Dear Donna and Olivia

## **Audit letter – Hampshire Police and Crime Commissioner & Hampshire Constabulary audit of accounts 2021/22**

Under the 2020 Code of Audit Practice, for Local Government bodies, we are required to issue our Auditor's Annual Report (AAR) by 30 September or, where this is not possible, issue an audit letter setting out the reasons for delay.

Following the extension of the timetable for auditors to report on their work on Value For Money arrangements in respect of 2021/22, our AAR will not be issued by 30 September. We expect to issue our AAR within three months of issuing our opinion on your financial statements.

The Code of Audit Practice confirms that this letter constitutes an audit letter for the purposes of local bodies complying with the Accounts and Audit Regulations.

Yours faithfully

Kevin Suter  
**Partner**  
for and on behalf of Ernst & Young LLP

**CC:** Andrew Lowe, CFO PCC  
Richard Croucher, CFO CC