

INDEPENDENT AUDITOR'S REPORT TO THE POLICE & CRIME COMMISSIONER FOR HAMPSHIRE & ISLE OF WIGHT

Issue of audit opinion on the financial statements

In our audit report for the year ended 31 March 2021 issued on 12 October 2021 we reported that, in our opinion, the financial statements:

- gave a true and fair view of the financial position of The Police & Crime Commissioner for Hampshire as at 31 March 2021 and of its expenditure and income for the year then ended; and
- gave a true and fair view of the financial position of the Group as at 31 March 2021 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 2020/21.

Certificate

In our report dated 12 October 2021, we explained that we could not formally conclude the audit and issue an audit certificate until we had completed the work necessary to issue our assurance certificate in respect of the Authority's Whole of Government Accounts consolidation pack. This assurance statement has now been issued and the NAO as group auditor has confirmed that no further assurances will be required from us as component auditors of The Police & Crime Commissioner for Hampshire.

We are required to consider whether any matters have come to our attention that might have a material effect on our opinion from the date we issued our auditor's report.

In the 2021/22 financial statements the authority made a prior period adjustment as disclosed in note 9 to those financial statements.

In the 2020/21 financial statements disclosures for exit packages, management had omitted elements that should have been included in respect of added years, ex-gratia payments and other departure costs. The exit packages disclosure note was restated in the 2021/22 accounts which increased the number of the exit packages identified by 17 and the value by £89,000.

No other matters have come to our attention since we issued our auditor's report that would have a material impact on the financial statements on which we gave an unqualified opinion and no matters have come to our attention that would have resulted in a different opinion on the financial statements or additional exception reporting on significant weaknesses in the Authority's value for money arrangements.

We certify that we have completed the audit of the accounts of The Police & Crime Commissioner for Hampshire 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.

Kevin Suter
Krist + Young LLP

Kevin Suter (Key Audit Partner)

Ernst & Young LLP (Local Auditor)
Southampton
1 September 2023