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INDEPENDENT AUDITOR'S REPORT TO THE POLICE AND CRIME COMMISSIONER FOR NORFOLK

Issue of audit opinion on the financial statements

In our audit report for the year ended 31 March 2021 issued on 30 November 2021 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 Norfolk as at 31 March 2021 and of its expenditure and income for the year then ended;
- 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 30 November 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 Police and Crime Commissioner'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 and Crime Commissioner for Norfolk.

Significant weakness in arrangements in our Audit Opinion on the 2021/22 value for money arrangements

We are required to consider whether any 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 Police and Crime Commissioner's value for money arrangements for the year ended 31 March 2021.

During 2022/23, the Police and Crime Commissioner identified one incident of breaches in data protection. These breaches were related to the handling of personal data in responses to Freedom of Information requests that were provided during 2021 and 2022. The Police and Crime Commissioner reported the incidents to Information Commissioner's Office in January 2023. This was disclosed in Note 30 of Norfolk Police and Crime Commissioner's financial statements for the year ended 31 March 2022.

This issue is evidence of weaknesses in proper arrangements for governance, including how the body ensures it makes informed decisions and properly managements its risk, particularly:

- ▶ how the body monitors and assesses risk and how the body gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud; and
- ▶ how the body monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements.

As the underlying arrangements in 2020/21 were the same, we would, had we been made aware, reported this by exception in our 2020/21 audit report.

No other 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 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 Police and Crime Commissioner's value for money arrangements.

We certify that we have completed the audit of the accounts of the Police and Crime Commissioner for Norfolk 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.

MARK HODGSON

ERNST & YOUNG LLP

Date: *13th* June 2024

Mark Hodgson (Key Audit Partner)
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