



MERSEYSIDE
POLICE



EMILY SPURRELL
MERSEYSIDE POLICE
& CRIME COMMISSIONER

EXTERNAL AUDIT OF ACCOUNTS: YEAR ENDED 31st MARCH 2021

Publication of the Police & Crime Commissioner and the Chief Constable of Merseyside Statement of Accounts and Audit Opinion

The Accounts and Audit (England) Regulations 2015 – Regulation 10, as Amended By The Accounts and Audit (Amendment) Regulations 2021

The Accounts and Audit (Amendment) Regulations 2021 require that the audited accounts and opinion are published by 30th September 2021. As at 30th September, the external auditor, Grant Thornton UK LLP, has not yet concluded the audit.

The delay has arisen due to a combination of factors, including the following:-

- the impact of Covid-19 on both the complexity of the audit and pace at which it can be completed; and
- the increased assurance work that auditors are required to carry out nationally with respect to pensions and asset valuations.

The Police & Crime Commissioner and the Chief Constable are continuing to work closely with the audit team as they complete their work. In line with the Accounts and Audit Regulations 2015, a set of draft accounts has been published. The final set of accounts will be published as soon as the audit is concluded, and the Audit Findings Report has been issued.

This notice of delayed audit is being published in accordance with Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015. See attached link: <https://www.legislation.gov.uk/uksi/2015/234/regulation/10>.

Keith Dickinson

**Director of Resources
Merseyside Police**

John Riley

**Chief Finance Officer
Office of the Police & Crime
Commissioner for Merseyside**