

# **Police and Crime Commissioner for Merseyside and the Chief Constable of Merseyside Police - Audit of Accounts 2020/21**

## **INTERIM NOTICE OF CERTIFICATION OF COMPLETION OF THE AUDIT**

### **COMPLETION OF FINANCIAL STATEMENTS AUDIT 2020/21**

The audit of the financial statements of the Police & Crime Commissioner for Merseyside and the Chief Constable for the financial year 2020/21 have been completed. An unqualified opinion and the audit certificate on the accounts were issued by the External Auditor on 22<sup>nd</sup> November 2021.

The audited accounts can be inspected at the address below, or by either viewing and downloading them from the PCC's website, below or from Merseyside Police's web site, [www.merseyside.police.uk](http://www.merseyside.police.uk). Alternatively, copies of the accounts may be inspected during the hours of 10am to 4pm, by appointment, at the address below. This right is conferred on local government electors by Section 25 of the Act.

It is noted that at this time our External Auditors still have further work to do before they are able to issue our certificate of completion of the audit. They have not completed this work because:-

- they are required to issue a report on the PCC's and the Chief Constable's arrangements for securing economy, efficiency and effectiveness in their use of resources. They have not completed this work because they have applied the Covid-19 - special provisions in the National Audit Office's guidance for auditors (in Auditor Guidance Note 03) and will be completing this work to a later timescale. The auditors plan to complete this work and issue their Auditor's Annual Report by 31<sup>st</sup> December 2021, which is within three months of the date of the opinion on the financial statements, as permitted under the special provisions in AGN 03;
- they cannot formally conclude the audit and issue an audit certificate until they have completed the work necessary to issue our Whole of Government Accounts (WGA) Component Assurance statement for the year ended 31<sup>st</sup> March 2021; and
- they cannot formally conclude the audit and issue an audit certificate until they have completed their consideration of an objection brought to their attention by a local authority elector under Section 27 of the Local Audit and Accountability Act 2014.

Following the completion of this work a final notice of completion of the audit will be published.

Dated 23<sup>rd</sup> November 2021

Keith Dickinson,  
Director of Resources,  
Merseyside Police,  
PO Box 59,  
Liverpool,  
L69 1JD.

John Riley,  
Chief Finance Officer,  
Office of the Police & Crime Commissioner for Merseyside,  
Mather Avenue Training Centre,  
Mather Avenue,  
Liverpool,  
L18 9TG.