

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE CHIEF CONSTABLE OF THAMES VALLEY**

### **Issue of audit opinion on the financial statements**

In our audit report for the year ended 31 March 2022 issued on 12 October 2023 we reported that, in our opinion, the financial statements:

- gave a true and fair view of the financial position of Chief Constable of Thames Valley as at 31 March 2022 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 2021/22; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014 (as amended).

### **Certificate**

#### **Delay in certification of completion of the audit**

In our report dated 12 October 2023, 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 Chief Constable of Thames Valley.

In addition, in our report dated 12 October 2023, we explained that we could not formally conclude the audit and issue an audit certificate until we had issued our Auditor's Annual Report, including our commentary on your value for money arrangements. This report has now been issued.

No 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 Authority's value for money arrangements.

We certify that we have completed the audit of the accounts of Chief Constable of Thames Valley 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.

*Andrew Brittain*  
*Ernst + Young LLP*

*Andrew Brittain (Key Audit Partner)*  
*Ernst & Young LLP (Local Auditor)*  
*Reading*  
*23 April 2024*