

Audit Committee
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Dear Members

Conclusion of pending matters– Audit completion report

Following on from our recent meeting and as required by International Standards on Auditing (UK and Ireland), I am writing to communicate the conclusion of those matters that were marked as outstanding within the Audit Completion Report dated 24 November 2021.

The outstanding matters and the conclusions reached are detailed below:

Matter	Conclusion reached
Cash Flow	We have completed our work on the revised Cash Flow Statement (which, as reported in our Audit Completion Report, included a number of amendments to ensure consistency with other areas of the financial statements) and we have no matters to bring to the Committee's attention
Group Accounts	The audit of the Chief Constable of Greater Manchester Police's financial statements is now complete. There were no further issues arising from this audit which impact on the Group audit.
Financial statements, Annual Governance Statement and letter of representation.	Our final audit procedures are now complete and we have received the signed financial statements and letter of representation.

If you wish to discuss these or any other points then please do not hesitate to contact me.

Yours sincerely

Mark Dalton



Director

20 December 2021