







OFFICE OF POLICE AND CRIME COMMISSIONER FOR WEST YORKSHIRE

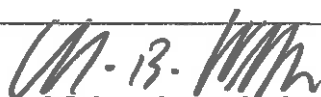
Record of decision made by the Police and Crime Commissioner

Title/Subject: ACCOUNTING POLICIES
Reference:
Executive Summary: The PCC is required to approve the accounting policies prior to preparation of accounts. An initial paper was considered by the Joint Independent Audit Committee on 24 March 2017, and members of the Committee recommended that the PCC approve the proposals contained within it. Although the substance of the paper presented today remains the same as last year, the information has been updated to reflect the CIPFA code of practice 2016/17 and guidance notes.
Requested Decision: Approval of the revised Accounting Policies 2016/17 and initial policies 2017/18.

Implications	Details / Comments	Officer Sign Off
Legal		Legal Advisor 
Financial		Treasurer 
Policy		Relevant Policy Lead/Deputy Police and Crime Commissioner 
Equality and Diversity		E&D Representative 

Police and Crime Commissioner Decision:
Agreed

Signature:



Title: Police and Crime Commissioner for West Yorkshire

Date:

27/3/17