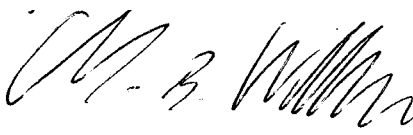


**OFFICE OF POLICE AND CRIME COMMISSIONER FOR WEST YORKSHIRE**

**Record of decision made by/on behalf of the Police and Crime Commissioner**

<b>Title/Subject:</b> FORMAT OF THE PCC SINGLE ENTITY AND GROUP ACCOUNTS 2013/14
<b>Summary and recommendations:</b>  After the first year of accounting for the Police Service as a group there was a significant amount of uncertainty around presentation, particularly of the Chief Constables account. The accounts for 2013/14 are to be prepared on the same basis as 2012/13 except for the areas outlined specifically in the separate PCC and decision papers.
<b>Recommendation:</b>  That the above areas be included in the 2013/14 financial statements in line with CIPFA Guidance.
<b>Police and Crime Commissioner/Deputy decision*</b>  Agreed
<b>Signature:</b>    <b>Title: Police and Crime Commissioner for West Yorkshire</b> <b>Date: 24.6.14.</b>