

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

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

**Title/Subject: FORMAT OF THE PCC SINGLE ENTITY AND GROUP ACCOUNTS 2013/14**

**Summary and recommendations:**

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.

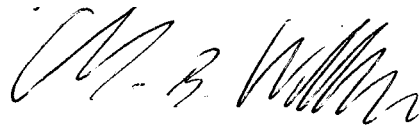
**Recommendation:**

That the above areas be included in the 2013/14 financial statements in line with CIPFA Guidance.

**Police and Crime Commissioner/Deputy decision\***

**Agreed**

**Signature:**



**Title: Police and Crime Commissioner for West Yorkshire**

**Date: 24.6.14.**