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FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:	National Crime Officers Association		
Year ended:	December 2015		
List no:	815T		
Head or Main Office:	1 Dundonald Avenue Stockton Heath Warrington Cheshire WA4 6JT		
Website address (if available)	www.ncoa.org.uk		
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	(Click the appropriate box)
General Secretary:	Nicola Price		
Telephone Number:	07834 590581		
Contact name for queries regarding	Head Office		
Telephone Number:	01925 214360		
E-mail:	membership@ncoa.org.uk		

PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 020 7210 3734

The address to which returns and other documents should be sent are:

For Unions based in England and Wales:

Certification Office for Trade Unions and Employers' Associations
22nd Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

For Unions based in Scotland:

Certification Office for Trade Unions and Employers' Associations
Melrose House, 69a George Street, Edinburgh EH2 2JG



(Revised February 2011)

List of NCOA 'Officers' as at 31st December 2015

Steve Bond - NEC Officer

Simon Boon - Executive Chair

Nicholas Edwards - NEC Officer

David Johnston - Vice Chair & Training Officer

Derek Lloyd – Treasurer

Richard Murray-Jones - Deputy Secretary

Andrew Myers - National Case Co-ordinator

Nicola Price - General Secretary

Adam Robinson - NEC Officer

Suzanne Webb - NEC Officer

RETURN OF MEMBERS

(see notes 10 and 11)

	NUMBER OF MEMBERS AT THE END OF THE YEAR				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
MALE	1,347	30	0	52	1,429
FEMALE	637	20	0	16	673
TOTAL	1,984	50	0	68	A 2,102

Number of members included in totals box 'A' above for whom no home or authorised address is held:

0

Number of members at end of year contributing to the General Fund

2,102

OFFICERS IN POST

(see note 12)

Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.

RETURN OF CHANGE OF OFFICERS

Please complete the following to record any changes of officers during the twelve months covered by this return.

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date
NEC member	David Tattam	Steve Bond	1 st July 2015

State whether the union is:

a. A branch of another trade union?

Yes ☐

No ☒

If yes, state the name of that other union:

b. A federation of trade unions?

Yes ☐

No ☒

If yes, state the number of affiliated unions:

and names:

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		279820
From Members: Other income from members (specify)		
Total other income from members		
Total of all income from members		
Investment income (as at page 12)		
Other Income		
Income from Federations and other bodies (as at page 4)		
Income from any other sources (as at page 4)	1956	
Total of other income (as at page 4)		1956
	TOTAL INCOME	281776
EXPENDITURE		
Benefits to members (as at page 5)		119486
Administrative expenses (as at page 10)		130261
Federation and other bodies (specify)		
Total expenditure Federation and other bodies		249747
Taxation		
	TOTAL EXPENDITURE	249747
Surplus (deficit) for year		32029
Amount of general fund at beginning of year		21109
Amount of general fund at end of year		53138

(see notes 19 and 20)

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ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues derbys	300	brought forward Education and Training services Reps training	7773 3750
Representation – Non Employment Related Issues Independence application	4066	Negotiated Discount Services	
Communications website	3407	Salary Costs administration	6946
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits		Member insurance	99306
		Death benefit insurance	1711
Other Cash Payments			
	!! -----		
carried forward	7773	Total (should agree with figure in General Fund)	119486

(See notes 24 and 25)

FUND 2		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

FUND 3		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(See notes 24 and 25)

FUND 4		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

FUND 5		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

FUND 6		Fund Account	
Name:		£	£
Income			
From members			
Investment income (as at page 12)			
Other income (specify)			
	Total other income as specified		
	Total Income		
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 10)			
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

FUND 7		Fund Account	
Name:		£	£
Income			
	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure			
	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(see notes 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund	
		£	£
Income	Members contributions and levies		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total income		
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
	Total expenditure		
	Surplus (deficit) for year		
	Amount of political fund at beginning of year		
	Amount of political fund at the end of year (as Balance Sheet)		
	Number of members at end of year contributing to the political fund		
	Number of members at end of the year not contributing to the political fund		
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		

POLITICAL FUND ACCOUNT 2		To be completed by trade unions which act as components of a central trade union	
		£	£
Income	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
	Total other income as specified		
	Total income		
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
	Total expenditure		
	Surplus (deficit) for year		
	Amount held on behalf of trade union political fund at beginning of year		
	Amount remitted to central political fund		
	Amount held on behalf of central political fund at end of year		
	Number of members at end of year contributing to the political fund		
	Number of members at end of the year not contributing to the political fund		
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		

ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS

(see notes 32 and 33)

		£
Administrative Expenses		
Remuneration and expenses of staff		
Salaries and Wages included in above	£	77432
Auditors' fees		1440
Legal and Professional fees		
Occupancy costs		5673
Stationery, printing, postage, telephone, etc.		11443
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Accountancy fee		6150
Bank charges		92
Credit card fee		128
Sundries		720
Other Outgoings		
Interest payable:		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Motor and travel		15818
Subscription collection		11365
		128821
	Total	128821
Charged to:	General Fund (Page 3)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Fund (Account)	
	Total	128821

130261

(see notes 34 to 44 below)

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ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

[illegible]

BALANCE SHEET as at 31.12.2015

(see notes 47 to 50)

Previous Year		£	£
	Fixed Assets (at page 14)		
	Investments (as per analysis on page 15)		
	Quoted (Market value £)		
	Unquoted		
	Total Investments		
	Other Assets		
	Loans to other trade unions		
18715	Sundry debtors	26629	
16080	Cash at bank and in hand	40715	
	Income tax to be recovered		
	Stocks of goods		
1731	Others (specify) pre payments	2390	
36526	Total of other assets		69734
	TOTAL ASSETS		69734
	Fund (Account)		
	Fund (Account)		
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
	Revaluation Reserve		
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Bank overdraft		
4576	Tax payable paye		2352
288	Sundry creditors		1773
8160	Accrued expenses		11502
	Provisions		
2423	Other liabilities		969
15417	TOTAL LIABILITIES		16596
21109	TOTAL ASSETS		53138

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment	Motor Vehicles	Not used for union business	Total
	Freehold	Leasehold	£	£	£	£
Cost or Valuation						
At start of year						
Additions						
Disposals						
Revaluation/Transfers						
At end of year						
Accumulated Depreciation						
At start of year						
Charges for year						
Disposals						
Revaluation/Transfers						
At end of year						
Net book value at end of year						
Net book value at end of previous year						

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED		All Funds Except Political Funds £	Political Fund £
	Equities (e.g. Shares)		
	Government Securities (Gilts)		
	Other quoted securities (to be specified)		
	TOTAL QUOTED (as Balance Sheet)		
	Market Value of Quoted Investment		
UNQUOTED	Equities		
	Government Securities (Gilts)		
	Mortgages		
	Bank and Building Societies		
	Other unquoted investments (to be specified)		
	TOTAL UNQUOTED (as Balance Sheet)		
	Market Value of Unquoted Investments		

ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		YES <input type="checkbox"/>	NO <input type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		

Are the shares which are controlled by the union registered in the names of the union's trustees?		YES <input type="checkbox"/>	NO <input type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	279820		279820
From Investments			
Other Income (including increases by revaluation of assets)	1956		1956
Total Income	281776		281776
EXPENDITURE (including decreases by revaluation of			
Total Expenditure	249747		249747
Funds at beginning of year (including reserves)	21109		21109
Funds at end of year (including reserves)	53138		53138
ASSETS			
Fixed Assets			nil
Investment Assets			
Other Assets			69734
Total Assets			69734
LIABILITIES			
Total Liabilities			16596
NET ASSETS (Total Assets less Total Liabilities)			53138

NOTES TO THE ACCOUNTS

(see notes 72 and 73)

All notes to the accounts must be entered on or attached to this part of the return.

ACCOUNTING POLICIES

(see notes 74 and 75)

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

<p>Secretary's Signature: <u>ADAM CO.</u></p> <p>Name: <u>NICOLA PRICE</u></p> <p>Date: <u>20th April 2016</u></p>	<p>Chairman's Signature: <u>[Signature]</u> (or other official whose position should be stated)</p> <p>Name: <u>SIMON BOON (Boon)</u></p> <p>Date: <u>20th April 2016</u></p>
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CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	<input checked="" type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

AUDITOR'S REPORT

(see notes 81 to 86)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate? (See section 36(1) and (2) of the 1992 Act and notes 83 and 84)

YES ☒

If "No" please explain below.

See below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
 - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
 - (c) whether the accounts to which the report relates agree with the accounting records? (See section 36(3) of the 1992 Act, set out in note 83)

YES ☒

If "No" please explain below.

See below.

3. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
- (a) kept proper accounting records with respect to its transactions and its assets and liabilities; and
 - (b) established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances. (See section 36(4) of the 1992 Act set out in rule 83)

YES ☒


If "No" please explain below.

See below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document. (See note 85)

See attached combined RCN Group annual report and consolidated financial statements for the year ended 31 December 2015.

AUDITOR'S REPORT (continued)

Signature(s) of auditor or auditors:		
Name(s):	DAVID WATKINSON	
Profession(s) or Calling(s):	CHARTERED ACCOUNTANT	
Address(es):	264 MANCHESTER RD WARRINGTON WA1 3RB	
Date:	3-5-16	
Contact name and telephone number:	01925 413210	

N.B. When notes to the accounts are referred to in the auditor's report a copy of those notes must accompany this return.

National Crime Officers Association
Financial Statement
For the Year Ended 31st December 2015

Independent Auditor's Report to the Members of
National Crime Officers Association

We have audited the financial statements of National Crime Officers Association ("NCOA") for the year ended 31st December 2015, which comprise the income and expenditure account, the balance sheet, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the members of NCOA as a body. Our audit work has been undertaken so that we might state to NCOA's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than NCOA and the NCOA's members as a body for our audit work, for this report, or for the opinions we have formed.

Respective Responsibilities of the Committee of Management and Auditor

As explained in the notes to the financial statements, the NCOA's National Executive Committee is responsible for preparing financial statements which give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the Audit of the Financial Statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to NCOA's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the National Executive Committee and the overall presentation of the financial statements.

Independent Auditor's Report to the Members of
National Crime Officers Association (continued)

Opinion on the Financial Statements

In our opinion, the financial statements:

- give a true and fair view, in accordance with UK Generally Accepted Accounting Practice, of the state of NCOA's affairs as at 31st December 2015 and of its income and expenditure for the period then ended; and
- have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Trade Union and Labour Relations (Consolidation) Act 1992 requires us to report to you if, in our opinion:

- Proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us, or
- The financial statements are not in agreement with the accounting records and returns, or
- A satisfactory system of control over transactions has not been maintained throughout the year, or
- We have not received all the information and explanations that we require for our audit.



David J Watkinson
Statutory Auditor

WatkinsonBlack
Chartered Accountants
1st Floor, 264 Manchester Road
Warrington
WA1 3RB

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.....
Date

National Crime Officers Association
Income and Expenditure Account
For The Year Ended 31st December 2015

	2015		2014	
	£	£	£	£
Income				
Members subscriptions		279,820		279,131
Donation from IBT		1,956		-
		<u>281,776</u>		<u>279,131</u>
Expenditure				
Member insurances	99,306		91,947	
Death benefits insurance & benefits paid	1,711		2,000	
Wages and national insurance	84,378		91,530	
Rent	2,700		2,395	
Insurance	2,160		2,577	
Telephone	4,552		4,845	
Stationery	6,891		14,971	
Travel expenses	13,065		12,731	
Motoring expenses	2,753		4,249	
Equipment and repairs	813		2,015	
Website costs	3,407		6,468	
Training costs	3,750		3,680	
Legal fees	4,366		6,493	
Accountancy fees	6,150		5,060	
Auditor's remuneration	1,440		1,440	
Subscription collection fees	11,365		3,982	
Loan interest	-		600	
Credit card fees	128		96	
Bank charges	92		-	
Sundry expenses	720	249,747	943	258,022
Surplus of income over expenditure on General Fund		<u>32,029</u>		<u>21,109</u>

No activities were acquired or discontinued during the period.

The attached notes form part of the accounts.

National Crime Officers Association
Balance Sheet as at 31st December 2015

	2015		2014	
	£	£	£	£
Current Assets				
Debtors	29,019		20,446	
Cash at bank and in hand	40,715		16,080	
	<u>69,734</u>		<u>36,526</u>	
Current Liabilities				
Creditors: Amounts falling due within one year	<u>16,596</u>		<u>15,417</u>	
Net Current Assets		<u>53,138</u>		<u>21,109</u>
		<u>53,138</u>		<u>21,109</u>
Represented by:				
General fund		<u>53,138</u>		<u>21,109</u>

These accounts were approved by the National Executive Committee
on 3 - 5 2016.


.....
D. Lloyd - Treasurer


.....
S. Boon - Chairman

The attached notes form part of these financial statements.

National Crime Officers Association
Notes to the Accounts

1. Accounting Policies

- a. The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards.
- b. Members subscriptions are accrued so that the amount disclosed in the Income and Expenditure Account related to the period under review. Amounts deducted by pay centres at 31st December 2015 are brought into the Income and Expenditure Account and included in current assets within debtors.
- c. National Crime Officers Association has taken advantage of the exemption available under FRS1 to small entities not to prepare a cash flow statement and associated notes.

2. Debtors

	2015 £	2014 £
Members subscriptions owing from pay centre	26,629	18,715
Prepaid expenses	2,390	1,731
	<u>29,019</u>	<u>20,446</u>

3. Creditors: Amounts falling due within one year

	2015 £	2014 £
Trade creditors	1,773	258
PAYE and social security	2,352	4,576
Accrued expenses	11,502	8,160
Other creditors	969	2,423
	<u>16,596</u>	<u>15,417</u>

4. Contingent liabilities and capital commitments

There were no contingent liabilities or capital commitments at 31st December 2015.

5. Related parties

National Crime Officers Association is under the control of its members. The National Executive Committee comprises of:

S Boon
D. Johnston
N. Price
D. Lloyd
A. Myers
R. Murray-Jones
N. Edwards
A. Robinson
S. Webb
S Bond (appointed June 2015)
D. Tattam (resigned June 2015).

During the period, the company incurred training costs of £2,904. These were paid to Business Health and Safety Solutions Ltd, a company under the ownership and control of Mr. D. Johnston, a trustee of National Crime Officers Association.

6. National Executive Committee's Responsibilities

The National Executive Committee is responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Trade Union law requires the members of the National Executive Committee to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Trade Union at the balance sheet date and of its income and expenditure for the period. In preparing the financial statements the members of the National Executive Committee are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trade Union will continue in operation.

7. National Executive Committee's Responsibilities (cont)

The National Executive Committee is responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Trade Union and enable them to ensure that the financial statements comply with the Trade Union and Labour Relations (Consolidation) Act 1992. They are also responsible for safeguarding the assets of the Trade Union and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the members of the National Executive Committee are aware:

- There is no relevant audit information of which the Trade Union's auditor is unaware; and
- They have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.