

# **Police, Fire and Crime Commissioner for Essex Group, and the Police, Fire and Crime Commissioner**

## **ACCOUNTS AND AUDIT REGULATIONS 2015 NOTICE**

### **Conclusion of Audit – Delay**

Under Regulation 16 (1) of the Accounts and Audit Regulations 2015, the Police, Fire and Crime Commissioner (PFCC) for Essex (the 'Police, Fire and Crime Commissioner') and its subsidiary the Chief Constable for Essex Police (the 'group') is required to publish (which must include publication on its website) a statement:

- That the audit has been concluded
- That the Statement of Accounts have been published
- Of the rights of inspection conferred in local government electors by section 25 of the Act and the address at which, and the hours during which, those rights may be exercised

The audit cannot be formally concluded at this time, nor an audit certificate issued, until work has been completed in respect of finalising a report on the PFCC's arrangements for securing economy, efficiency and effectiveness in their use of resources. This work has not been completed because of Covid-19-related special provisions in the National Audit Office's guidance for auditors (in Auditor Guidance Note 03). This work will be completed and the Auditor's Annual Report issued no later than three months of the date of opinion on the financial statements, as permitted under the special provisions in AGN03.

The other reason for not issuing the audit certificate relates to outstanding assurance work still to be completed in respect of the Whole Government Accounts (WGA) process and the subsequent requirement to issue the WGA Component Assurance statement for the year ended 31<sup>st</sup> March 2021. This links into the national delays in respect of the 2020/21 WGA process, which are not controllable by the PFCC.

As the audit has not yet been concluded due to the issues set out above, the PFCC cannot therefore publish the Conclusion of Audit statement at this time, but this will be actioned at the earliest opportunity once the formal audit procedures have been completed.