

MINUTES
POLICE, FIRE AND CRIME COMMISSIONER FOR ESSEX
and
ESSEX POLICE
URGENT EXTRAORDINARY STRATEGIC BOARD

30 September 2021, 1330 to 1430, via MS Teams

Present:

Roger Hirst (RH)	Police, Fire and Crime Commissioner – Chair
Julia Berry (JB)	Head of Finance and s151 Officer, PFCC's office
Pippa Brent-Isherwood (PBI)	Chief Executive and Monitoring Officer, PFCC's office
Mark Gilmartin (MG)	Director of Shared Support Services, Kent and Essex Police
BJ Harrington (BJH)	Chief Constable, Essex Police
Dr Vicki Harrington (VH)	Director of Strategic Change, Essex Police
Suzanne Harris (SH)	Head of Performance & Scrutiny (Policing & Crime), PFCC's office
Debbie Martin (DM)	Chief Finance Officer, Essex Police
Janet Perry (JP)	Strategic Head of Performance & Resources, PFCC's office

In attendance

Matt Tokley (MT) Head of Corporate Accounting, Essex Police

1 Welcome and apologies

1.1 RH welcomed all to the meeting and noted that, further to an urgent briefing attended by the PFCC and the Chief Constable that morning, this would be a single-issue meeting relating to the approval of the Statement of Accounts for the year ended 31 March 2021.

1.2 Apologies had been received from Jane Gardner and Annette Chan.

2 Approval of the Statement of Accounts for the year ended 31 March 2021 for the Police, Fire and Crime Commissioner Group and the Police, Fire and Crime Commissioner

2.1 JP presented decision report, reference 144-21, which was required to follow the recommendations made by the Joint Audit Committee on 24 September 2021 and the PFCC / Essex Police Strategic Board on 27 September 2021 that the Statement of Accounts should be approved and published. The decision report 144-21 recommended that the Statement of Accounts should be signed and published, subject to a statement as laid out in the decision report and to no material matters

coming to light. JP confirmed that a new matter had arisen which related to the external auditors seeking assurances regarding the valuation of the Police Officer Pension, which had the potential to exceed materiality if the assurances were not sufficient which could lead to a change to the Statement of Accounts. Whilst the decision report reflected the position as at the JAC on 24 September 2021 and the PFCC/Essex Police Strategic Board on 27 September 2021, it no longer represented the position as at 30 September 2021.

- 2.2 A statement from JB and DM, as section 151 officers of the PFCC and Chief Constable respectively, was shared. This statement made a joint recommendation from the two section 151 officers that the accounts should not be signed or published at this stage.

RH confirmed his agreement that the accounts should not be signed or published.

BJH confirmed his agreement that the accounts should not be signed or published.

3 Accounts and Audit Regulations 2015 Notices

- 3.1 JB explained the consequences of not signing the accounts. According to the regulations the audited accounts should be published no later than the statutory deadline of 30 September 2021. In the event of the audit not being concluded there was a need to publish a notice explaining why the decision was taken not to publish the audited accounts. JB confirmed that the audit was not concluded, the accounts should therefore not be signed or published, and a Notice of Delay must be published to explain the reason why the Statement of Accounts were not being signed or published. The reasons for not approving and publishing the accounts were based on the absence of a final audit findings report, because the external auditors required assurances on the police officer pension fund that had not yet been received, with the potential to require a material change to the Statement of Accounts. This also led to the section 151 officers and corporate soles no longer having the confidence to approve, sign and publish the Statement of Accounts and associated documents.

- 3.2 JB proposed that a written notice be placed on both Essex Police and PFCC websites, explaining the proposal and reasons. All present were in agreement.

It was AGREED that a written notice be placed on both Essex Police and PFCC websites, explaining the delay in publishing the accounts and the reasons for this

- 3.3 JB shared a draft notice, on behalf of the PFCC, and RH confirmed his agreement to publish this statement.
- 3.4 DM confirmed that the Chief Constable statement would be the same although changed to state the Chief Constable's Statement of Accounts, and BJH confirmed his agreement to publish this statement.
- 3.5 A draft decision report, reference 145-21, was shared with the Board. All present were invited to comment.

The decision report 145-21 proposed that the accounts should not be published and proposed approval of the notices to delay publication. The decision report further proposed that the Chair of the Joint Audit Committee should be informed of the decision and reasons for it.

RH proposed reduced detail under section 2.2, so that the decision report states 'an extraordinary meeting took place and approved the decision'. PBI proposed that, as the Strategic Board has no executive decision-making powers, the decision report be re-phrased to take account of the fact that the meeting on 30 September at 1330 had taken place – 'further to an extraordinary meeting'.

BJH suggested that the Chair of the JAC should be 'advised and briefed' rather than simply informed.

All changes were AGREED unanimously.

The proposals in the draft decision report 145-21 were AGREED.

It was AGREED that PBI and JB would finalise the wording of the decision report in line with the Board's comments.

ACTION Ex-01/21:

PBI and JB would finalise the wording of the decision report

RH proposed that the PFCC / Essex Police Strategic Board agreed to proceed with submission of the decision report, subject to those amendments, and all present were in agreement.

It was AGREED that the decision report 145-21, as amended, would be submitted for the PFCC's approval.

ACTION Ex-02/21:

The decision report would be submitted for signing

- 3.6 RH asked for the Chair of the JAC to be advised and briefed on the decision and the reasons for it. JP said she would speak to the JAC Chair, and DM offered to join her. RH advised that he would be very happy to speak to the Chair of the JAC if JP thought it would be helpful, or if the Chair of the JAC requested it. BJH confirmed he would also be happy to talk to the Chair of the JAC if that would be helpful, or was requested by the Chair of the JAC.

ACTION Ex-03/21:

JP to liaise with the Chair of the JAC to ensure he is advised and briefed on the decision, and reasons for the decision, not to sign or publish the accounts

- 3.7 Mindful of other recent concerns raised by the JAC, BJH asked for it to be noted that the reasons for delay in approving the accounts were not attributable to a failure to present the full information. Previous papers had been presented to the JAC and the Strategic Board which recommended approval of the accounts; however this recommendation was in the knowledge that the external auditors still had some final work to complete. This final work led to assurances being required that were not readily available, as they relied on another organisation providing information.

4 Approval of paper classifications for publishing

4.1 Approval was sought for publication of papers.

It was confirmed that the following papers were sensitive and should not be published:

- Audit findings report – the final report would be published when received. As the version appended to the decision report was not a final report and publication could lead to future confusion, it would be treated as a redacted appendix to the decision report 144-21
- Associated letter of representation
- The Statement of Accounts, as this is likewise not a final statement of accounts and publication could lead to future confusion

It was confirmed that the notice of delay would be published.

It was confirmed that the decision reports would be published.

5 Any Other Business

It was agreed that the statements from the PFCC and Chief Constable would be published between 1630 and 1700 on 30 September (i.e. the day of this meeting).

ACTION Ex-04/21:

The statements from the PFCC and Chief Constable would be published on their respective websites on 30 September 2021.

There being no more business, the meeting closed at 1400.

Summary of actions arising:

ACTION Ex-01/21:

PBI and JB would finalise the wording of the decision report

ACTION Ex-02/21:

The decision report would be submitted for signing

ACTION Ex-03/21:

JP to liaise with the Chair of the JAC to ensure he is advised and briefed on the decision, and reasons for the decision, not to sign the accounts

ACTION Ex-04/21:

The statements from the PFCC and Chief Constable would be published on their respective websites on 30 September 2021.