

Performance and Resources Scrutiny Programme 2021/22
Report to: the Office of the Police, Fire and Crime Commissioner for Essex

Title of Report:	2021/22 Statement of Accounts Extracts
Classification of Paper:	Official
Agenda Number:	
Chief Officer	DCC Prophet
Date Paper was Written	17th May 2022
Version Number	Version 1
Report from:	Essex Police: Corporate Finance
Date of Meeting:	30th May 2022
Author on behalf of Chief Officer:	Annette Chan – Chief Accountant
Date of Approval:	18th May 2022

1.0 Purpose of Report

- 1.1 This report includes extracts to the PFCC Group Statement of Accounts, namely a draft Narrative Report, Officers Remuneration and Termination Benefits Notes and Annual Governance Statement.

2.0 Recommendations

- 2.1 To note and comment on the content of the Narrative Report, Officers Remuneration and Termination Benefits Notes and Annual Governance Statement to be included in the Group Draft Statement of Accounts.

3.0 Executive Summary

- 3.1 This report contains the following extracts of the 2021/22 draft Statement of Accounts:

- i. PFCC for Essex & Group Narrative Report
- ii. Chief Constable's Narrative Report
- iii. PFCC Group Remuneration and Termination Benefits (inc. Exit Packages) Note
- iv. Draft Annual Governance Statement

- 3.2 A report was presented to Performance and Resources Scrutiny Board on 31st January with a draft timetable for the production of the 2021/22 Statement of Accounts. The Accounts and Audit Regulations 2015 require the PFCC and Chief Constable to publish draft unaudited Statement of Accounts signed by the respective Section 151 officers by 31st May and the audited Statement of Accounts by 31st July. However, in response to issues faced by public bodies and auditors from the global pandemic, on 9th March 2021 the government laid regulations amending these deadlines with the Accounts and Audit (amendment) Regulations 2021 (SI no 2021/263). The amendments effectively provided a temporary extension of statutory deadlines to 31st July for the publication of the draft unaudited Statement of Accounts

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and 30th September for the audited Statement of Accounts for production of the accounts covering 2020/21 and 2021/22 financial years.

- 3.3 A full version of the draft Statement of Accounts is due to be presented to COG on 15th June and Strategic Board on 16th June before being signed by the Section 151 Officers of the Chief Constable and the PFCC on 20th June.

4.0 Introduction/Background

- 4.1 The provisional outturn position that these accounts are based on is presented as a separate paper. There is significant accounting work to be undertaken over the next few weeks, particularly in relation to the capital account, collection fund, balance sheet, provisions and pensions and it should be noted that, at the time of writing, there are two unresolved issues which could impact on the provisional outturn and the level of underspend to transfer to the general reserve around Immediate Detriment, in relation to Police Officer Pensions, and Op Allard (On-call back payment claims).
- 4.2 All Command and Departmental budgets have been closed. Corporate Finance are continuing to review the transactions and where there are known outstanding transactions, estimates of these adjustments have been used. Further reviews will be taking place over the coming weeks to ensure financial transactions are recorded in the correct financial year.

5.0 Current Work and Performance

- 5.1 Extracts of the Draft Statement of Accounts are shown at Appendix 1. As these are at an early draft stage there are still some parts that will need updating (highlighted yellow).

6.0 Implications (Issues)

- 6.1 As detailed in section 5.1 above.

7.0 Links to Police and Crime Plan Priorities

- 7.1 The Force budget is used to help meet the priorities of the Police and Crime plan.

8.0 Demand

- 8.1 Not applicable.

9.0 Risks/Mitigation

- 9.1 Risk Register URN 452 - Short and Long Term Capital Finance.

10.0 Equality and/or Human Rights Implications

N/A

11.0 Health and Safety Implications

N/A

12.0 Consultation/Engagement

- 12.1 Elements of the PFCC Narrative report have been provided by the PFCC's office (Intro and Police and Crime Plan priorities) in consultation with the Chief Constables Performance and Analysis Unit. The PFCC's Chief Executive has provided updates to the Annual Governance Statement in consultation with the Chief Constable's Chief Finance Officer.

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- 12.2 The PFCC's Section 151 Officer has been consulted on the provisional outturn position that is included in the Narrative report and was provided with a draft statement of accounts on 17th May as part of the agreed closure timetable to allow her to perform her S151 statutory role. These extracts will be a part of that document. There will be a process of ongoing consultation over the following weeks as the accounts are refined

13.0 Actions for Improvement

N/A

14.0 Future Work/Development and Expected Outcome

- 14.1 Work continues to produce the overall Draft Statement of Accounts ready for external audit inspection and for submission to the June Strategic Board.

15.0 Decisions Required by the Police, Fire and Crime Commissioner

- 15.1 To note and comment on the content of the draft extracts to the accounts included in this report.