



PFCC
POLICE, FIRE AND CRIME
COMMISSIONER FOR ESSEX

Essex Police, Fire and Crime Commissioner Fire and Rescue Authority

Decision Report

Please ensure all sections below are completed

Report reference number: 051-22

Government security classification: Not protectively marked

Title of report: Year-End Accounts 2021-22

Area of county / stakeholders affected: Countywide

Report by: Neil Cross – Chief Financial Officer (S151)

Date of report: 30th November 2022

Enquiries to: Neil Cross – Chief Financial Officer (S151)

1. Purpose of the report

The purpose of this paper is to obtain formal Authority to publish the Accounts for the year ended 31 March 2022.

The Authority is required to publish Accounts each year by 30th November in accordance with The Accounts and Audit (Amendment) Regulations 2022. Where the audit of the financial statements has not been completed by this date, the Authority should publish on its website a notice stating that it has not been able to publish the statement of accounts and the reasons for this.

Although the main audit has completed, our external auditors, Grant Thornton, are not able to sign the Accounts without an Assurance Letter from the audit of Essex Pension Fund. This is key part of the audit, outside the control of the Authority.

Therefore, we recommend that the updated accounts are signed and published by the Commissioner subject to the receipt of the Assurance Letter from the audit of the Essex Pension Fund. This will include a notice to explain why final Audited Accounts have not been published.

Grant Thornton will sign the accounts at a later date, as permitted by the Regulations.

If on receipt of the Assurance Letter from the auditors of Essex Pension Fund there are no adjustments to the Accounts, then they will be republished with the inclusion of the signed Auditors Report.

If any changes are required to be made to the Accounts on receipt of the Assurance Letter from the audit of the Essex Pension Fund, a further decision sheet will be prepared for approval of an updated set of Accounts for publication, which will detail any changes that have been made.

2. Recommendations

The Commissioner is asked to

- Note the Audit Findings Report,
- Review and agree the unadjusted misstatements,
- Approve the Statement of Accounts, where required, by signing as follows:
 - Statement of Responsibilities (Page 19) (the Commissioner and Chief Finance Officer to sign page 19)
 - Governance Statement (Page 34) (the Commissioner and Chief Executive / Chief Fire Officer to sign page 34)
 - Note the Narrative Report (Chief Finance Officer to sign page 18)
- Approve and sign the Letter of Representation together with The Chief Financial Officer.
- Authorise the publication of the 2021-22 Accounts Notice.

Once the Assurance Letter from the audit of Essex Pension Fund is received, it is expected that the audit can be finalised. It is not expected that this will result in any change to the Annual Accounts and once this happens the final audit report can be issued, and published along with the Annual Accounts on the website.

3. Benefits of the proposal

To meet statutory reporting requirements for the 2021-22 Accounts, these are required to be published by 30th November 2022. If this deadline is not met, the Authority is required to publish a notice stating the reasons for failing to meet the deadline.

4. Background and proposal

The unaudited Accounts were reviewed by the Audit Committee on 17th June 2022 and published on 26th July 2022 (see decision report 035-22). The updated accounts were reviewed by the Audit Committee on 23rd September 2022.

An extraordinary Strategic Board Meeting was held to discuss the Audited Accounts and Audit Findings report on 29th September 2022.

The Authority is required to publish Accounts each year by 30th November in accordance with the Code of Practice on Local Authority Accounting and the Accounts and Audit (Amendment) Regulations 2022. Where the audit of the financial statements has not been completed by this date, the Authority should publish on its website a notice

stating that it has not been able to publish the Statement of Accounts and the reasons for this.

Although the main audit has been completed, our external auditors, Grant Thornton are not able to sign the Accounts without an Assurance Letter from the audit of the Essex Pension Fund. This is a key part of the audit, outside the control of the Authority, and is not expected to result in any further change to the Accounts. Therefore, we recommend that the Accounts are signed by the Commissioner subject to the receipt of the Assurance Letter from the audit of the Essex Pension Fund. Grant Thornton will sign the audit report at a later date, as permitted by the Regulations.

If, on receipt of the Assurance Letter from the auditors of the Essex Pension Fund, there are no adjustments to the Accounts, they will be re-published with the inclusion of the signed Auditors Report.

If any changes are required to be made to the Accounts on receipt of the Assurance Letter from the audit of the Essex Pension Fund, a further decision report will be prepared for approval of an updated set of Accounts for publication, which will detail any changes that have been made.

5. Alternative options considered and rejected

The Authority is required to prepare and publish a set of Audited Accounts for 2021-22 by 30th November 2022, therefore alternative options do not apply.

6. Strategic priorities

The Accounts set out the financial position of the Authority at 31st March 2022. The Narrative Report outlines some of the key financial issues in areas such as revenue and capital spending, ensuring that we are investing in the key areas that help drive change, reduce risk, and ensure that we can deliver the Fire and Rescue Plan and continue to provide a first-class emergency response service to the people of Essex.

7. Operational implications

None directly arising.

8. Financial implications

As set out in the Statement of Accounts.

There has been no movement in the final outturn from the unaudited Accounts.

9. Legal implications

There are no legal issues arising from the decision to publish the Statement of Accounts for 2021-22. The Annual Accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting and the Accounts and Audit (Amendment) Regulations 2022.

As set out in section 3 above, to meet statutory reporting requirements for the 2021-22 Accounts, these are required to be published by 30th November 2022. If the audit of the financial statements has not been completed by this date, the Authority should publish on its website a notice stating that it has not been able to publish the statement of accounts and the reasons for this.

10. Staffing implications

None directly arising.

11. Equality and diversity implications

We have considered whether individuals with protected characteristics will be disadvantaged as a consequence of the actions being taken. Due regard has also been given to whether there is impact on people who identify as being part of each of the following protected groups as defined within the Equality Act 2010:

Race	N	Religion or belief	N
Sex	N	Gender reassignment	N
Age	N	Pregnancy & maternity	N
Disability	N	Marriage and Civil Partnership	N
Sexual orientation	N		

The Core Code of Ethics Fire Standard has been fully considered and incorporated into the proposals outlined in this paper.

12. Risks

If the Statement of Accounts are not approved by 30th November 2022, the Authority will be in breach of the Accounts and Audit (Amendment) Regulations 2022.

13. Governance boards

As stated in section 4, the Unaudited Accounts were reviewed by the Audit Committee on 17th June 2022.

The final proposed accounts were presented to the Audit Committee on 23rd September. They were also presented to the Commissioner at an extraordinary Strategic Board Meeting on 29th September 2022.

14. Background papers

- Statement of Accounts 2021-22
- Audit Findings Report
- Letter of Representation
- Accounts Notice 2021-22

Decision Process (51-22)

Step 1A - Chief Fire Officer Comments

(The Chief Fire Officer is asked in their capacity as the Head of Paid Service to comment on the proposal.)

.....I support this recommendation.....



Sign: ... Date:.....30/11/22...

Step 1B – Consultation with representative bodies

(The Chief Fire Officer is to set out the consultation that has been undertaken with the representative bodies)

N/A

Step 2 - Statutory Officer Review

The report will be reviewed by the Essex Police, Fire and Crime Commissioner Fire and Rescue Authority’s (“the Commissioner’s”) Monitoring Officer and Chief Finance Officer prior to review and sign off by the Commissioner or their Deputy.

Monitoring Officer

Sign: .....

Print: Darren Horsman - Deputy Monitoring Officer

Date: 29/11/22

Chief Finance Officer

Sign: .....

Print:Neil Cross.....

Date: ... 30/11/22

Step 3 - Publication

Is the report for publication? YES – Decision sheet and Statement of Accounts

If ‘NO’, please give reasons for non-publication *(Where relevant, cite the security classification of the document(s). State ‘none’ if applicable)*

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If the report is not for publication, the Monitoring Officer will decide if and how the public can be informed of the decision.

Step 4 - Redaction

If the report is for publication, is redaction required:

1 Of Decision Sheet NO

2 Of Appendix NO

If 'YES', please provide details of required redaction:

.....
.....

Date redaction carried out:

If redaction is required, the Chief Finance Officer or the Monitoring Officer are to sign off that redaction has been completed.

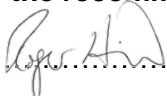
Sign:

Print:

Date signed:

Step 5 - Decision by the Police, Fire and Crime Commissioner or Deputy Police, Fire and Crime Commissioner

I agree the recommendations to this report:

Sign:  (PFCC / ~~DPFCC~~)

Print: .ROGER.HIRST.....

Date signed: 30 November 2022

I do not agree the recommendations to this report because:

.....
.....

Sign: (PFCC / DPFCC)

Print:

Date signed: