

MINUTES
POLICE, FIRE AND CRIME COMMISSIONER FOR ESSEX and
ESSEX COUNTY FIRE AND RESCUE SERVICE
AUDIT COMMITTEE

25 May 2023, 08:00 – 08:45

via Microsoft Teams

Present:

Julie Parker (JP)	Independent Audit Committee member (Chair)
Simon Faraway (SF)	Independent Audit Committee member
Kashap Pandya (KP)	Independent Audit Committee member
Sonya Edwards (SE)	Independent Audit Committee member
Pippa Brent-Isherwood (PBI)	CEO and Monitoring Officer, PFCC's office
Natasha Carslaw (NCa)	Grant Thornton
Neil Cross (NC)	Chief Financial Officer, ECFRS
Karl Edwards (KE)	Director of Corporate Services, ECFRS
Roger Hirst (RH)	Police, Fire and Crime Commissioner
Rick Hylton (RHyl)	Chief Fire Officer and Chief Executive, ECFRS
Austin Page (AP)	Finance and Compliance Manager, ECFRS
Janet Perry	Chief Financial Officer, PFCC's office
Jeremy White (JW)	Finance Manager, PFCC's office
Camilla Brandal	Minutes, PFCC's office

Apologies:

Jane Gardner	Deputy Police, Fire and Crime Commissioner
Samantha Bardsley	Minutes, PFCC's office
Dan Harris	RSM
Shalini Gandhi	RSM
Parris Williams	Grant Thornton
Joanne Brown	Grant Thornton

1 Welcome and apologies

- 1.1 JP was nominated as Chair for this meeting. Apologies were received from those listed above.

2 Review of Work Plan

- 2.1 It was confirmed that there were currently no amendments to the Work Plan.

3 Update on any Fraud or Debtor write offs

- 3.1 NC confirmed that there were no fraud or debtor write offs to report.

4 External Audit Progress report

- 4.1 NCa confirmed that the Grant Thornton team were pausing work on ECFRS as they were concentrating on the NHS auditing process. It is anticipated that the audit plan will be produced once the NHS auditing process has been completed.

5 Cultural Change update

- 5.1 KE confirmed that the Service were continuing to look at the plans that are in place already and mapping the spotlight recommendations from the National Fire Chiefs Council across to the plan, ready for the HMICFRS inspection in September.

KP joined the meeting at 0806.

6 Review of Unaudited Statement of Accounts

- 6.1 NC confirmed that the meeting had been called as the accounting deadline had reverted back to the historic deadline of 31 May following two years of the deadline being extended to 31 July. NC confirmed that information was awaited on property valuations and Council Tax fund accounting for which information would be received by close of play tomorrow (26 May) and the Accounts subsequently being updated.
- 6.2 NC highlighted key areas in the Accounts, the Balance Sheet entries, Annual Governance Statement, Pension monies and reserves. NC commented that it was the Services' intention to publish the draft accounts on 31 May.
- 6.3 SF commended the team for their work on the Accounts and the overall look of the Accounts. A brief discussion took place around the reserves and grants and whether there had been any changes in standards (ie IFRS16), and whether the Productivity and Efficiency Plan had been pre-planned prior to the latest HMICFRS inspection and would now form part of annual work.

AP joined the meeting at 0824

- 6.4 JP asked about the Annual Governance Statement and whether the devolution item needed updating prior to publication (it would be updated) and whether action had been taken to address the capital spend concern as it had been reported on in last year's Statement and is in this year's Statement – was it being managed through other forums, for example on the Risk Register? NC and KE confirmed that the capital programme was being addressed and worked on through the Portfolio Management Board chaired by RHy.

JPe joined the meeting at 0830

- 6.5 RH commended the team on all the work that has been done to achieve such a good net balance at the end of the year.
- 6.6 The Audit Committee members recommended that the PFCC sign off the accounts for submission to the auditors.
- 6.7 There being no further business, the meeting closed at 0833.