

MINUTES

EXTRAORDINARY JOINT AUDIT COMMITTEE

25 May 2023, 08:45am to 09:30am

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
BJ Harrington (BJH)	Chief Constable, Essex Police
Suzanne Harris (SH)	Head of Performance and Scrutiny (Policing), PFCC's office
Roger Hirst (RH)	Police, Fire and Crime Commissioner
Debbie Martin (DM)	Chief Financial Officer, Essex Police
Janet Perry (JPe)	Chief Financial Officer, PFCC's office
Matt Tokley (MT)	Head of Corporate Accounting, Essex Police
Jeremy White (JW)	Finance Manager, PFCC's office
Camilla Brandal	Minutes, PFCC's office

Apologies:

Jane Gardner	Deputy Police, Fire and Crime Commissioner
Andrew Prophet	Deputy Chief Constable, Essex Police
Fiona Henderson	Director of Continuous Improve Analytics, Essex Police
Jules Lawson	Chief Information Officer, Essex Police
Dave Levy	Director of Commercial Services, Essex Police
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 Unaudited Statement of Accounts

- 2.1 DM presented the unaudited draft Statement of Accounts. These are due to be published on 31 May, now that the deadlines have reverted back to previous years, with the published accounts set for end of September 2023.
- 2.2 DM confirmed that the yellow highlighted parts of the Accounts were awaiting further information and were currently being worked on. DM confirmed the overspend figure set out in the Accounts was due to the Op Hazel monies that had not been recouped.

- 2.3 SF commended the work done and commented that this year's draft Accounts were easier to read and understand from a lay person's perspective. A brief discussion took place around the pension liabilities, assets and the associated financial assumptions and it was confirmed that no substantial changes were expected in future versions of the draft Accounts.
- 2.4 A discussion took place around the new IFRS16 standard and any other standards that would affect the work for next year and it was confirmed that Essex Police did have this in hand with extra resources employed over the summer.
- 2.5 KP commended the work done around the production of the draft Accounts. KP commented on the dashboards which were easy to read and wanted some more detail on the debtors position as the figures had fluctuated a lot. MT confirmed that he would send through a more detailed explanation of the movements outside the board.
- 2.6 JP asked about the short term investments figures and it was confirmed that this was due to the cash balances reducing and no external borrowing. JP also asked about the capital expenditure and whether an item should be placed on the Force's Risk Register as an operational risk? It was confirmed that the risk was on the Force's Operational Risk Register not the Strategic Risk Register (which comes to JAC).
- 2.7 KP asked about the creditors and compensated absences. It was confirmed that compensated absences related to annual leave and time off in lieu figures.
- 2.8 JP offered the Audit Committee's congratulations on the effort that has gone into the production of the draft Accounts to meet the revised deadline and recommended that the PFCC sign off the draft accounts for submission to the auditors.
- 2.9 There being no further business, the meeting closed at 0909.