

PFCC Decision Report

Report reference number: 154-23

Classification: Not protectively marked

Title of report: Publication of a Delayed Notice regarding publishing the Statement of Accounts for the year ended 31 March 2023 for the Police, Fire and Crime Commissioner Group and the Police, Fire and Crime Commissioner

Area of county / stakeholders affected: Countywide

Report by:

Janet Perry, Chief Financial Officer & Strategic Head of Performance and Resources

Date of report: 28 September 2023

Enquiries to: As above

1. Purpose of the report

- 1.1. The purpose of this report is to seek the PFCC's approval to publish a Delayed Notice regarding the delay in the publication of the Statement of Accounts for the year ending 31 March 2023 for the Police, Fire and Crime Commissioner Group and the Police, Fire and Crime Commissioner (hereafter referred to as the Statement of Accounts).
- 1.2. The Statement of Accounts is required to be published by 30 September 2023, to meet the statutory reporting requirements.
- 1.3. The Audit has not yet been started by the External Auditors, Grant Thornton UK LLP, following their decision to allocate the audit an October 2023 start date.

2. Recommendation

- 2.1. The PFCC is unable to publish the Statement of Accounts on 30 September 2023 and should instead approve the publication of the Delayed Notice as detailed below regarding the delay in the publication of the Statement of Accounts:

“The audit of the Statement of Accounts for the year ended 31st March 2023 for the Police, Fire and Crime Commissioner (PFCC) for Essex and the PFCC for Essex Group by the external auditors, Grant Thornton UK LLP, has not yet commenced. According to the Accounts and Audit (Amendment) Regulations 2022, where the audit of accounts relating to the financial year beginning in 2022 has not been concluded before 30th September 2023 the PFCC must issue a notice stating that it has not been able to publish the Statement of Accounts and its reasons for this.

The external auditors, Grant Thornton UK LLP, have allocated an October 2023 start date for the audit of the Statement of Accounts for the year ended 31st March 2023 for the Police, Fire and Crime Commissioner (PFCC) for Essex and the PFCC for Essex Group, and therefore the audit has not yet been started.

The audit and issue of the audit opinion for the Statement of Accounts for the year ended 31st March 2023, is expected to conclude during January 2024 after which the Statement of Accounts and the audit opinion will be published as soon as is reasonably practical.

The latest unaudited Statement of Accounts for the year ended 31st March 2023 is available on the PFCC’s website, subject to conclusion of the audit.”.

3. Benefits of the proposal

- 3.1. The proposal will mean, the appropriate statutory notice will be published regarding the delay in the publication of the Statement of Accounts.

4. Background and proposal

- 4.1. The unaudited Statement of Accounts were reviewed in May by the JAC and the Strategic Board.
- 4.2. It was recommended by both the JAC and Strategic Board that the PFCC should publish the unaudited Statement of Accounts.
- 4.3. The Audit of the Statement of Accounts has not yet been started by the External Auditors, Grant Thornton UK LLP, following their decision to allocate the audit an October 2023 start date.
- 4.4. The Essex Chief Constable, the Essex PFCC and Essex PFCC Group are one of a few organisations with the 2021/22 Statement of Accounts having had the audit opinion issued.

5. Alternative options considered and rejected

- 5.1. The alternative of publishing the Statement of Accounts has been rejected, the audit has not commenced, and the unaudited Statement of Accounts were published on 31 May 2023.

6. Police and Crime Plan

- 6.1. The Statement of Accounts will show the income and expenditure for the year ended 31 March 2023, which includes the financial resources used to support the required performance to meet the priorities and strategies within the Police and Crime Plan.

7. Police operational implications

- 7.1. No direct operational implications arise from this decision report.

8. Financial implications

- 8.1. As set out in the Statement of Accounts.

9. Legal implications

- 9.1. The Statement of Accounts has been prepared in accordance with the Code of Practice on Local Authority Accounting and the Accounts and Audit Regulations 2015. To meet statutory reporting requirements for the Accounts, they are required to be published by 30 September 2023.
- 9.2. The PFCC is required to publish a notice stating that it has not been possible to publish the Statement of Accounts, and the reasons for this, should they be unable to publish the accounts by the deadline.

10. Staffing implications

- 10.1. There are no staffing implications directly arising from this decision.

11. Equality and Diversity implications

- 11.1. The Statement of Accounts delay in publication notice is not expected to have any inequitable impact on individuals with protected characteristics.

12. Risks

- 12.1. There is a reputational risk in not publishing the Statement of Accounts to the deadline, however this risk is partially mitigated by publishing the Statement of Accounts delay in publication notice and providing the reason for delay. The unaudited Statement of Accounts are also available on the PFCC's website.

13. Governance Boards

[NOT PROTECTIVELY MARKED]

13.1. The unaudited Statement of Accounts were reviewed by the Joint Audit Committee and by the PFCC / Essex Police Strategic Board on 25 May 2023,

14. Background papers

14.1. Accounts and Audit Regulations 2015 Notice

Report Approval

The report will be signed off by the PFCC’s Chief Executive and Chief Finance Officer prior to review and sign off by the PFCC / DPFC.

Chief Executive / M.O.

Sign:

Print:

Darren Horsman - Deputy MO

Date:

29.9.2023

Chief Financial Officer

Sign:

Print:

Janet Perry

Date:

29 September 2023

Publication

Is the report for publication?

YES

NO

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

None

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

Redaction

If the report is for publication, is redaction required:

1. Of Decision Sheet?

YES

2. Of Appendix?

YES

NO

NO

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

N/A

Date redaction carried out:

Chief Finance Officer / Chief Executive Sign Off – for Redactions only

If redaction is required, the Treasurer or Chief Executive is to sign off that redaction has been completed.

Sign:

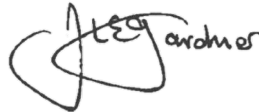
Print:

Chief Executive / Chief Finance Officer

Decision and Final Sign Off

I agree the recommendations to this report:

Sign:



Print:

Jane Gardner

~~PFCC~~/Deputy PFCC

Date signed: 30 September 2023

I do not agree the recommendations to this report because:

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.....
.....

Sign:

Print:

PFCC/Deputy PFCC

Date signed: