**Police, Fire and Crime Commissioner for Essex Group, and the Police, Fire and Crime Commissioner (PFCC)**

**ACCOUNTS AND AUDIT REGULATIONS 2015 NOTICE**

**Delayed Publication and Public Inspection of the Statement of Accounts and Audit Opinion for the PFCC for Essex and the PFCC for Essex Group, in respect of the year ended 31st March 2024**

**The Accounts and Audit Regulations 2015 – Regulation 15, as amended by the Accounts and Audit (Amendment) Regulations 2021, and by the Accounts and Audit (Amendment) Regulations 2022**

The Accounts and Audit (Amendment) Regulations require the PFCC to publish the Unaudited Statement of Accounts for the financial year ending 31st March 2024 and make these available for public inspection by 1st June 2024. The publication of the Unaudited Statement of Accounts 2023/24 will be delayed.

The delay has arisen due to the valuation of the police officer pension liability not being available from the pension administrator before the 31st May 2024. Once the PFCC receives the police officer pension valuation we will publish the Unaudited Statement of Accounts as soon as is reasonably practicable.

**Public Inspection Period**

The PFCC is also unable to commence the 30 day statutory period for public inspection of the accounting records for the financial year ended 31st March 2024 by the first working day in June as required by paragraph 15 of the Accounts and Audit Regulations 2015 (as amended). This is in part due to the delay in being able to publish the Unaudited Statement of Accounts but also due to the requirement that the name and address of the local auditor is included within the Inspection Notice.

The audit of the 2022/23 financial statements is the final year of the audit contract with Grant Thornton UK LLP. New external auditors have been procured; however, they cannot be formally appointed until Grant Thornton UK LLP have signed off the 2022/23 audit opinion whereby, they can duly resign as external auditors. Once the new incoming auditors have been appointed, the inspection notice will be published which will include the name and address of the local auditor so that this 30 day inspection period can commence.

**2022/23 Comparative Balances**

The audit of the Statement of Accounts for the year ended 31st March 2023 for the Chief Constable, the Police, Fire and Crime Commissioner for Essex and the Police, Fire and Commissioner for Essex Group has not yet been concluded by the external auditors Grant Thornton UK LLP. The external auditors have not been able to complete the audit as they are still awaiting receipt of the Letter of Assurance from the auditors of the Essex Pension Fund (Local Government Pension Scheme Audit). Once published, the Statement of Accounts for the year ended 31st March 2024 will reflect the 2022/23 comparative balances that are in the published 2022/23 Statement of Accounts.