

MINUTES

JOINT AUDIT COMMITTEE – EXTRAORDINARY MEETING

30 May 2024 09:00-10:00 via Microsoft Teams

Members

Kevin Barwick (KB)	Audit Committee Member (Chair)
Simon Faraway (SF)	Audit Committee Member
Kashyap Pandya (KP)	Audit Committee Member
Sonya Edwards (SE)	Audit Committee Member

Attendees

Roger Hirst (RH)	Police, Fire and Crime Commissioner
Jane Gardner (JG)	Deputy Police, Fire and Crime Commissioner
Pippa Brent-Isherwood (PBI)	Chief Executive & Monitoring Officer, PFCC's office
Janet Perry (JPe)	Chief Financial Officer and Strategic Head of Performance and Resources, PFCC's office
Jeremy White (JW)	Finance Manager, PFCC's office
Suzanne Harris (SH)	Head of Performance and Scrutiny (Police), PFCC's office
Ben-Julian Harrington (BJH)	Chief Constable, Essex Police
Debbie Martin (DM)	Chief Finance Officer, Essex Police
Annette Chan (AC)	Head of Finance, Essex Police
Matt Tokley (MT)	Chief Accountant, Essex Police
Brooke Knight (BK)	Minutes, PFCC's office

Apologies

Julie Parker (JP)	Audit Committee Member
Dan Harris (DH)	Partner, RSM
Shalini Gandhi (SG)	Senior Manager, RSM
Andrew Prophet (AP)	Deputy Chief Constable, Essex Police

1 Welcome and Apologies for Absence

- 1.1 KB welcomed all to the meeting. Apologies were noted above.

2 Review of the Unaudited Statement of Accounts 2023/24

- 2.1 DM advised that the force received the first full draft of the accounts on 28th May. DM noted that the accounts are not a checked version so there are some minor corrections to be made. The IAS19 statement on officer pensions has not yet been received by Essex County Council from the actuary. DM advised it was anticipated before 31st May but the force found out the end of last week that they are not receiving the IAS19 until 7th June 2024.
- 2.2 DM said the force had a meeting to discuss the possible differences in the accounts from the previous two financial years and advised that the differences are way above materiality level. DM proposed to wait until the information for IAS19 comes through, and to then publish the

accounts when we have the accurate information. DM advised that the force could publish a statement by 31st May explaining why we are not able to publish at this point in time.

- 2.3 RH agreed with DM on the basis that the committee can scrutinise the statement of accounts and, if possible, recommend that we publish immediately once the section 151 officers are happy to sign them off because they have received the pension statement, providing there are no substantive changes. The committee agreed the proposal to delay the recommendation to publish until the accurate information is received by 7th June 2024 with the aim to get the declaration signed and agreed by 17th June 2024.
- 2.4 JPe informed the committee that we now need to publish a delay notice as the draft accounts cannot be published by 31st May 2024. The members agreed with the proposal and the wording.

Action 22/24: MT to publish the Delay of Publication Notice by 31st May 2024

Action 23/24 MT to publish the accounts immediately once the section 151 officers are content to sign them off because they have received the pension statement, providing there are no other substantive changes.

- 2.5 KB recognised the challenging work over the past two months the force has put in to present the accounts to the committee today. KB advised that, once EY are on boarded, we can get a timeline to sign off the accounts as soon as possible.
- 2.6 KB requested some narrative changes and correction of typos within the accounts presented including noting Roger Hirst's re-election as the Police, Fire and Crime Commissioner in May 2024.
- 2.7 KB also asked whether there is a requirement for a legal information page. This will be raised when the new Auditors are in place.

Action 24/24: DM and JPe to discuss with EY whether there is a requirement for a legal information page before finalisation of the Statement of Accounts.

- 2.8 KB asked if there are any new significant reporting changes within these accounts. MT said there is a full note which talks about the effect of existing accounting standards that have not yet been incorporated into the code, which will have an impact on our balance sheet and CIS. MT informed the committee that there are no other significant changes to note other than the IFRS16.
- 2.9 SF asked why the amount of accrued holiday for staff in the force has increased. DM advised the 7% pay award is a key factor towards this.
- 2.10 KP credited the force for the excellent set of accounts presented to the committee.
- 2.11 KB asked about the fixed assets. JPe confirmed that all the assets are owned by the PFCC, and the personnel are employed by the Chief Constable.
- 2.12 KB asked how the underlying accounting records are mapped to the financial accounts. MT confirmed that outturn figures are reported and reviewed regularly through the year via various boards, and that the accounts are reconciled to the SAP accounting system. MT confirmed there were no surprises in the figures.
- 2.13 BJH thanked JPe, DM and the team for their hard work in preparing the accounts.

3 Any Other Business

3.1 There being no further business, the meeting closed at 09:34am.