

Joint Audit Committee

Annual Statement of Accounts 2020/21

13 August 2021

Responsible Officer:	Impact on Business:		Risk Register Reference & RAG
Darryl Preston (PCC), Matthew Warren, Nick Dean, Jon Lee	High	X	N/a
	Medium		
	Low		
Lead Manager:	Report Type:		
Matthew Warren, Jon Lee	Governance	X	
	Strategic		
	Operational		
Previous papers to Committee:			
Prior year Annual Statement of Accounts for 2019/20 reported on 29 October 2020			

Report summary	Annual Statement of Accounts 2020/21
	<p>The report presents the Annual Statement of Accounts of the Chief Constable's, the PCC's and the Group (combining the Chief Constable's and PCC's accounts) to the Committee for approval subject to the final conclusion of the external audit by BDO.</p> <p>The deadline for the statutory accounts for 2020/21 are 31 July for the draft accounts and the 30 September for the final accounts. The Constabulary and PCC draft accounts were prepared by the required deadline. Maintaining the planned timetable enabled the public inspection period of the accounts to proceed on 19 July and for the external audit by BDO to start on schedule on 19 July 2021.</p> <p>Both the finance and audit teams continue to work remotely to undertake the audit. This is building on experience from 2019/20, which worked very well with both teams in regular contact. For 2020/21 a new BDO portal is being used which is also proving beneficial.</p> <p>The accounts presented to the Committee are draft accounts at this stage as the audit is ongoing and the final accounts will be dependent on the audit of the Cambridgeshire Local Government Pension Fund (LGPS) administered by the County Council. As the Constabulary is a member of</p>

	<p>the Cambridgeshire LGPS the audit opinion on the Chief Constable's, PCC's and Group accounts cannot be provided by BDO until the external auditors of the Cambridgeshire LGPS (Ernst and Young) have completed their work. This is expected to be around November / December. As a result it is likely that the Constabulary, PCC and Group accounts will not be signed off until this time.</p> <p>The intention, as was the case in 2019/20, is to substantively complete the audit work with BDO and report to the JAC the outcome. At the time of writing the audit is progressing with the following areas underway:</p> <ul style="list-style-type: none"> • Planning/Walkthrough Testing – the majority of planning and system walkthrough testing has been completed. • Valuations – a significant area of the accounts, which is underway. • Audit Evidence – audit evidence is being shared with BDO via the portal against all audit requirements. • Sample Testing – samples from BDO have been received for journals, expenditure, income and cut off testing and evidence to support these entries is being uploaded to the portal. <p>The Committee should note that once the final Statement of Accounts are signed off the Annual Governance Statements (previously reported to the April 2020 JAC) will also be finalised and signed.</p>
Related Police and Crime Plan objective	
Action (tick one box only)	Information <input checked="" type="checkbox"/> Assurance <input type="checkbox"/> Approval <input type="checkbox"/> Decision <input type="checkbox"/>
Recommendation	<p>That the Joint Audit Committee:</p> <ol style="list-style-type: none"> 1. Note the draft Annual Statement of Accounts and the current position in respect of the external audit.