



To: Business Coordination Board

From: Chief Finance Officer

Date: 02 February 2022

ANNUAL STATEMENT OF ACCOUNTS 2020/21 AND ANNUAL GOVERNANCE STATEMENTS

1. Purpose

1.1 The purpose of this report is to the Business Coordination Board (the “Board”) that the Statement of Accounts have been audited and signed.

2. Recommendation

2.1 The Board is recommended to note the Statement of Accounts have been audited and signed and the Annual Governance Statements have been signed.

3. Background

3.1 The Annual Statement of Accounts for both the Chief Constable and the Police and Crime Commissioner (the “Commissioner”) were approved for signing at the Joint Audit Committee on 27 January 2022.

3.2 The Cambridgeshire Constabulary (the “Constabulary”) and Office of the Police and Crime Commissioner (OPCC) draft accounts were prepared by the original statutory deadline of 31 July 2021.

3.3 Maintaining the planned timetable enabled the public inspection period of the accounts to proceed and for the external audit by BDO to start on schedule.

The external audit of the accounts was delayed as the auditors required additional time to complete the outstanding areas of the audit in the context of competing demands.

3.4 The External Audit opinion for both the Chief Constable and the Commissioner's financial statements states:

- the financial accounts give a true and fair view of the financial position as at 31 March 2021 of its expenditure and income for the year then ended;
- have been prepared properly in accordance with applicable law and the Chartered Institute of Public Finance and Accountancy/Local Authority (Scotland) Accounts Advisory Committee (CIPFA/LASAAC) Code of Practice on Local Authority Accounting in the United Kingdom 2020/21; and
- have been prepared in accordance with the requirements of the Local Audit Accountability Act 2014.

3.5 The new National Audit Office (NAO) Code of Audit Practice for 2020/21 has changed how external audit will report on Value for Money (VfM). Auditors will no longer issue a single conclusion on arrangements as part of their opinion on the financial statements. Instead, auditors will report significant weaknesses in arrangements when they identify them and make recommendations for improvement.

3.6 A new document, the Auditor's Annual Report will cover reporting on arrangements for financial sustainability, governance and improving VfM. This document is to be issued no later than three months after the auditor has issued their opinion on the financial statements.

4. Recommendation

4.1 The Board is recommended to note the Statement of Accounts have been audited and signed and the Annual Governance Statements have been signed.

BIBLIOGRAPHY

Source Document(s)	PCC Statement of Accounts 2020/21 Audit Opinion Police and Crime Commissioner OPCC Annual Governance Statement 2020/21 Chief Constable Statement of Accounts 2020/21 Audit Opinion Chief Constable Chief Constable Annual Governance Statement 2020/21
Contact Officer(s)	Jon Lee, Chief Finance Officer & Director of Resources, Cambridgeshire Constabulary Matthew Warren, Chief Finance Officer, Office of the Police and Crime Commissioner