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**INDEPENDENT AUDITOR'S REPORT TO THE POLICE, FIRE AND CRIME
COMMISSIONER FOR ESSEX**

Issue of audit opinion on the financial statements

In our audit report for the year ended 31 March 2024 issued on 26 February 2025 we reported that, in our opinion, the financial statements:

- gave a true and fair view of the financial position of the Police, Fire and Crime Commissioner for Essex and the Group as at 31 March 2024 and of its expenditure and income for the year then ended; and
- had been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24.
- had been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014 (as amended).

Certificate

In our report dated 26 February 2025, we explained that we could not formally conclude the audit and issue an audit certificate until the NAO as group auditor has confirmed that no further assurances will be required from us as component auditors of the Police, Fire and Crime Commissioner for Essex and the Group. This confirmation has now been received.

No other matters have come to our attention since that date that would have resulted in additional exception reporting on significant weaknesses in the Police, Fire and Crime Commissioner for Essex's Value for Money arrangements.

We certify that we have completed the audit of the accounts of the Police, Fire and Crime Commissioner for Essex and the Group in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice issued by the National Audit Office.

Mark Hodgson

ERNST & YOUNG LLP

Date: *6th* October 2025

Mark Hodgson (Key Audit Partner)
Ernst & Young LLP (Local Auditor)
Cambridge