



POLICE, FIRE AND CRIME COMMISSIONER FOR ESSEX

AND

CHIEF CONSTABLE OF ESSEX

Audit of Accounts: Year Ended 31st March 2026

Public Inspection of Accounts and Right of Challenge

Notice of the Commencement of the Period for the Exercise of Public Rights

**The Local Audit and Accountability Act 2014
The Accounts and Audit Regulations 2015
The Accounts and Audit (Amendment) Regulations 2022**

2025/26 Unaudited Statement of Accounts

The requirement in the Accounts and Audit Regulations 2015 (as amended) is for the 2025/26 Statement of Accounts public inspection period to be commenced by the 1st July 2026. This means that the deadline to publish the unaudited accounts is the 30th June 2026, with a deadline to publish the audited accounts by the 31st January 2027 for all local authority bodies, including police forces.

The accounts for the Police, Fire and Crime Commissioner for Essex and the Chief Constable of Essex are subject to external audit by Mr Mark Hodgson, Key Audit Partner, Ernst and Young, One Cambridge Square, Cambridge, CB4 0AE (Telephone +44 122 339 4400). As the Statement of Accounts are subject to audit, changes may occur during the public inspection period. Members of the public and local government electors have certain rights in the audit process:

1. From Wednesday 1st July to Tuesday 11th August (inclusive) between 10am and 4pm (Monday to Friday) any person interested may inspect and make copies of the unaudited accounts of the Police, Fire and Crime Commissioner for Essex, the Police, Fire and Crime Commissioner for Essex Group and the Chief Constable of Essex for the year ended 31st March 2026 and certain related documents (comprising books, deeds, contracts, bills, vouchers and receipts). The unaudited accounts and other documents will be available for inspection at the offices at which they are normally kept. Any alternative arrangement would need to be agreed in advance. Application should be made initially to Mr Matthew Tokley, Head of Finance, Essex Police, Essex Police Headquarters, PO Box 2, Springfield, Chelmsford, Essex, CM2 6DA, Tel: 07976 177911.
2. From 10am on Wednesday 1st July until the conclusion of the audit process, a local government elector for the area of Essex, or his/her representative, may ask the auditor questions about the unaudited accounts. Please contact the auditor, Mr Mark Hodgson, at the address given above to make arrangements to ask any questions.
3. Questions may be received by Mr Jeremy White, Acting S151 Officer to the Police, Fire and Crime Commissioner for Essex, Kelvedon Park, London Road, Rivenhall, Witham, CM8 3HB, (Telephone 01245 291607) or Mrs Annette Chan, Chief Finance Officer of the Chief Constable of Essex, Essex Police, Essex Police Headquarters, PO Box 2, Springfield, Chelmsford, Essex, CM2 6DA (Telephone 07889 703174) by prior arrangement with the auditor, Mr Mark Hodgson, at the address given above to whom requests for this purpose should be addressed.
4. From 10am on Wednesday 1st July until the conclusion of the audit process, a local government elector for the area of Essex Police or his/her representative, may make an objection to the local auditor, Mr Mark Hodgson, which concerns a matter in respect of which he could make a public interest report (under section 27 of the Local Audit & Accountability Act 2014) and/or apply to the court for a declaration that an item in the unaudited accounts is contrary to law (under section 28 of the Local Audit & Accountability Act 2014). Written notice of the proposed objection and the grounds on which it will be made must be sent to the auditor, Mr Mark Hodgson, at the address given above and also copied to Mr Jeremy White and Mrs Annette Chan at the addresses given above.

5. No objection may be made unless the auditor, Mr Mark Hodgson, at the address given above has previously received notice in writing of the proposed objection and its grounds. Copies of this notice must be sent to the Police, Fire and Crime Commissioner for Essex, care of Mr Jeremy White and the Chief Constable of Essex care of Mrs Annette Chan, at the addresses given above.

Dated: 30th June 2026



Jeremy White
Acting S151 Officer for the
Police, Fire and Crime Commissioner for Essex
01245 291607

jeremy.white@essex.police.uk

Police, Fire and Crime
Commissioner for Essex



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Essex Police