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

Issue of audit opinion on the financial statements

In our audit report for the year ended 31 March 2024 issued on 19 February 2025 we reported that, in our opinion, the financial statements:

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

Certificate

In our report dated 19 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 Essex County Fire and Rescue Service. 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 Authority's Value for Money arrangements.

We certify that we have completed the audit of the accounts of Essex County Fire and Rescue Service 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: 1ST September 2025

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