

THE POLICE CRIME & VICTIMS' COMMISSIONER (PCVC) FOR DURHAM

DECISION RECORD FORM

REQUEST:

Title: Procurement of External Audit

Executive Summary: To enable the Police Crime and Victims' Commissioner (PCVC) and Chief Constable (CC) to evaluate the options available to procure external audit services for the audit of the statutory accounts for the financial year 2018/19 and the following 4 years.

Following the closure of the Audit Commission on 31 March 2015 an independent company created by the Local Government Association, called Public Sector Audit Appointments Limited (PSAA) has been responsible for overseeing the Audit Commission's current external audit contracts from 1 April 2015 until December 2017 or up to 2020. It manages the contracts and exercises statutory powers to appoint auditors and set and determine fees. The PSAA has confirmed the extension of the Mazars LLP contract with the PCC and CC to enable them to audit the accounts for 2017/18.

External auditor appointments must be made for the 2018/19 audit of accounts by 31 December 2017, as required by section 7 of the Local Audit and Accountability Act 2014. Appointments may be made by the audited body itself, by groups of audited bodies, or by a specified appointing person.

Appointments may be made by the audited body itself, by groups of audited bodies, or by a specified appointing person. The relevant regulations require that the decision on which option to take is made by the Corporation Sole.

Based on the options available to the PCC, and as supported by the Joint Independent Audit Committee, it is recommended that the Commissioner agrees that the PCC and CC 'opt in' to the PSAA sector led option for the appointment of external auditors for the five financial years commencing 1st April 2018 and authorise the CFO's to accept the invitation to opt in to the arrangement.

Decision: The PCVC has agreed to opt into the arrangements being put in place by the Public Sector Audit Appointment Ltd. (PSAA) for the provision of External Audit Services from April 2018.

OPCC Lead Officer: Charles Oakley, Head of Governance and Commissioning

Contractor Details (if applicable):

Implications:

Has consideration been taken of the following:	Yes	No	
Financial	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Legal	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Equality & Diversity	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Human Rights	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Sustainability	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Risk	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

(if yes please provide further details below)

Decision Required – Supporting Information

Financial Implications: (Must include comments of the PCC's CFO where the decision has financial implications)

Using the PSAA should lead to competitive prices as large contracts will be led nationally.

Legal Implications: (Must include comments of the Monitoring Officer where the decision has legal implication)

No specific legal implications

Equality and Diversity Implications

No specific equality and diversity implications

Human Rights Implications

No specific human rights implications

Sustainability Implications

No specific sustainability implications

Risk Management Implications

No specific risk management implications

OFFICER APPROVAL

Chief Executive

I have been consulted about the decision and confirm that financial, legal, and equalities advice has been taken into account. I am satisfied that this is an appropriate request to be submitted to the Police and Crime Commissioner.

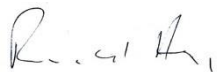
Signed:



Date: 23/02/17

Police and Crime Commissioner:

Signed:



Date: 23/02/17