

**ORIGINATOR: Jill Penn**

**DECISION NO. 05/2022**

**REASON FOR SUBMISSION: FOR DECISION**

**SUBMITTED TO: POLICE AND CRIME COMMISSIONER**

**SUBJECT: INVITATION TO BECOME AN OPTED-IN AUTHORITY**

**SUMMARY:**

1. This paper provides for a decision to opt into the Public Sector Audit Appointments Ltd's (PSAA) national scheme for external audit appointments.
2. Under this scheme the PSAA is responsible for the procurement of audit services. It is also responsible for appointing the OPCC and Constabulary external auditor and for setting fees.

**RECOMMENDATION:**

It is recommended that the PCC:

1. Accepts PSAA's invitation to become an opted-in authority participating in its national scheme for external audit appointments from 2023/24 onwards.
2. Authorises the Temporary Chief Finance Officer to complete the notice of acceptance at appendix 1 on behalf of the PCC and the Chief Constable.

**OUTCOME/APPROVAL BY:** PCC/CHIEF EXECUTIVE/CHIEF FINANCE OFFICER (Delete as appropriate)

*The recommendations as outlined above are approved.*

**Signature**

A handwritten signature in blue ink, appearing to read "R. Am-...".

**Date: 07/02/2022**

## **DETAIL OF THE SUBMISSION**

### **1. OBJECTIVE**

1.1 The objective is to ensure good governance by ensuring an appointment of an external auditor through the relevant procurement process.

### **2. BACKGROUND**

2.1 The current contract in the national scheme ends in 22/23 and there is a need to decide which route is the most efficient and effective to procure such a service.

### **3. AREAS FOR CONSIDERATION:**

3.1 The Public Sector Audit Appointments Ltd (PSAA) has invited the PCC to opt into its national scheme for external audit appointments from 2023/24 onwards.

3.2 Under the national scheme the PSAA is responsible for the procurement of audit services. It is also responsible for appointing the OPCC and Constabulary external auditor and for setting fees.

3.3 The appointing period will cover the five consecutive financial years beginning 1 April 2023 as the compulsory appointing period.

3.4 Responsibility for the decision on appointing an auditor for the Chief Constable is reserved to the PCC under schedule 3 of the Local Audit and Accountability Act 2014. The PCC has considered and agreed the external audit options in conjunction with the Chief Constable.

3.5 Formal agreement to opt-in is by submitting the notice of acceptance at appendix 1 by Friday 11 March 2022. The PCC's completed notice of acceptance will also cover the Chief Constable.

3.6 It is also suggested that the PCC request that the PSAA appoint the same external auditor for Suffolk and Norfolk OPCCs and Constabularies. This is due to the Constabularies operating a significant number of collaborated joint functions.

### **4. OTHER OPTIONS CONSIDERED**

4.1 The other option was to look at procuring a service through 7 Force Commercial Services. However other forces did not wish to go down this route and therefore was not cost effective to go it alone. Efficiencies of scale and a hands-off procurement process are the preferred option.

### **5. STRATEGIC AIMS/OBJECTIVE SUPPORTED**

5.1 The aim is to provide good governance and adhere to the local government regulations in procuring external auditors.

**6. FINANCIAL AND OTHER RESOURCE IMPLICATIONS:**

6.1 There are no financial implications outside of those presented in this report.

**7. OTHER IMPLICATIONS AND RISKS:**

7.1 There are no other implications and risks outside of those presented in this report.

ORIGINATOR CHECKLIST (MUST BE COMPLETED)	PLEASE STATE 'YES' OR 'NO'
Has legal advice been sought on this submission?	NO
Has the PCC's Chief Finance Officer been consulted?	YES
Have equality, diversity and human rights implications been considered including equality analysis, as appropriate?	N/A
Have human resource implications been considered?	N/A
Is the recommendation consistent with the objectives in the Police and Crime Plan?	YES
Has consultation been undertaken with people or agencies likely to be affected by the recommendation?	N/A
Has communications advice been sought on areas of likely media interest and how they might be managed?	NO
In relation to the above, have all relevant issues been highlighted in the 'other implications and risks' section of the submission?	YES
<p data-bbox="204 1384 788 1420"><b>Is this report a Confidential Decision?</b></p> <div data-bbox="1066 1402 1187 1473" style="display: inline-block; border: 1px solid black; width: 76px; height: 32px; vertical-align: middle;"></div> <div data-bbox="1260 1402 1382 1473" style="display: inline-block; border: 1px solid black; width: 76px; height: 32px; vertical-align: middle; text-align: center; margin-left: 20px;">NO</div> <p data-bbox="204 1496 1430 1532">If Yes, please state reasons below having referred to the <a href="#">PCC Decision Making Policy</a></p>	

**APPROVAL TO SUBMIT TO THE DECISION-MAKER** (this approval is required only for submissions to the PCC).

**Chief Executive**

I am satisfied that relevant advice has been taken into account in the preparation of the report, that the recommendations have been reviewed and that this is an appropriate request to be submitted to the PCC.



**Signature:**

**Date: 07/02/2022**

**Chief Finance Officer (Section 151 Officer)**

I certify that:

- a) there are no financial consequences as a result of this decision,  
OR
- b) the costs identified in this report can be met from existing revenue or capital budgets,  
OR
- c) the costs identified in this report can be financed from reserves  
AND
- d) the decision can be taken on the basis of my assurance that Financial Regulations have been complied with.



**Signature:**

**Date: 07/02/2022**

**PUBLIC ACCESS TO INFORMATION:** *Information contained within this submission is subject to the Freedom of Information Act 2000 and wherever possible will be made available on the OPCC website. Submissions should be labelled as 'Not Protectively Marked' unless any of the material is 'restricted' or 'confidential'. Where information contained within the submission is 'restricted' or 'confidential' it should be highlighted, along with the reason why.*