

For Information and Consideration	
Public/Non Public*	Public
Report to:	Audit and Scrutiny Panel
Date of Meeting:	10 December 2015
Report of:	The Chief Finance Officer
Report Author:	Andrew Cardoza and Charlotte Radford
Other Contacts:	
Agenda Item:	13

Appointment of External Auditors for 2018-19

1. Purpose of the Report

- 1.1 To inform members of the need to consider in appropriate time the appointment of External Auditors from 2018-19.

2. Recommendations

- 2.1 Members are requested to note the report of the auditors and consider the potential options for progressing this requirement.

3. Reasons for Recommendations

- 3.1 Good governance.

4. Summary of Key Points

- 4.1 The appointment of the existing external auditors was undertaken nationally following the decision to abolish the Audit Commission. This appointment was on a fixed term contract and has delivered significant savings nationally.
- 4.2 Within the existing contract there is an option to extend current arrangements for a further period of time and a presentation has been made to the Police and Crime Commissioners Treasurers Society (PACCTS) to this effect.
- 4.3 The Treasurers would like to see the process managed nationally again to ensure economies of scale continue to be achieved and as a minimum would like a nationally negotiated framework to be put in place. This message was going to be taken back.
- 4.4 At a local level the Notts Financial Officers have discussed this requirement, but to date no conclusion or further action has been taken.
- 4.5 For the NOPCC it would be beneficial to be part of a wider appointment either, nationally, by the police sector, regionally or locally with other public sector partners.
- 4.6 The attached report has been provided at an appropriate time as these discussions are taking place.

5. Financial Implications and Budget Provision

- 5.1 None as a direct result of this report.
- 5.2 It is important that the process we implement for the appointment is given careful consideration and whilst cost is not the only driver at times of budget cuts it is a very important factor.

6. Human Resources Implications

- 6.1 None as a direct result of this report.

7. Equality Implications

- 7.1 None as a direct result of this report.

8. Risk Management

- 8.1 A potential change in external audit provision does bring an element of risk, but careful management of the process should ensure such risks are minimised.

9. Policy Implications and links to the Police and Crime Plan Priorities

- 9.1 This complies with the principles of good governance, Financial Regulations and the Accounts and Audit Regulations.

10. Changes in Legislation or other Legal Considerations

- 10.1 None

11. Details of outcome of consultation

- 11.1 Not applicable

12. Appendices

- 12.1 Appointing your external auditor - KPMG