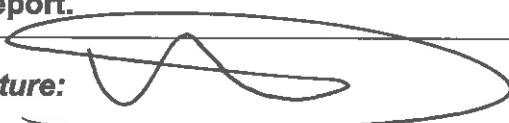


**POLICE AND CRIME COMMISSIONER (PCC) FOR LINCOLNSHIRE
REQUEST FOR DECISION**

REF: 023/2017
DATE: 21 December 2017

SUBJECT	Appointment of External Auditor from 2018/19
REPORT BY	PCC Chief Finance Officer & CC Chief Finance Officer
CONTACT OFFICER	Gillian Holder, Deputy Chief Finance Officer Tel. 01522 558187 Email: gillian.holder@lincs.pnn.police.uk
EXECUTIVE SUMMARY AND PURPOSE OF REPORT To formally appoint Ernst and Young LLP as the External Auditor for the Police and Crime Commissioner and Chief Constable, for the accounts from 2018/19 to 2022/23. This follows the approval of this appointment by the appointing person (PSAA) at its Board meeting on 14 December 2017.	
RECOMMENDATION	<i>That Ernst and Young LLP are formally appointed.</i>

POLICE AND CRIME COMMISSIONER FOR LINCOLNSHIRE	
I hereby approve the recommendation above, having considered the content of this report.	
Signature: 	Date: 21/12/17

A. NON-CONFIDENTIAL FACTS AND ADVICE TO THE PCC

A1. INTRODUCTION AND BACKGROUND

- 1.1 The Local Audit & Accountability Act 2014 abolished the previous audit regime, and the Audit Commission closed on 31 March 2015. Since then Lincolnshire has had a contract with KPMG as the appointed External Auditor.
- 1.2 The current External Auditor is KPMG up to and including the audit of the 2017/18 financial year.
- 1.3 The Police & Crime Commissioner (PCC) for Lincolnshire is required to appoint their External Auditor and an External Auditor for the Chief Constable,

by 31 December 2017. This appointment is for the accounts from 2018/19 to 2022/23.

- 1.4 This appointment is made under regulation 13 of the Local Audit (Appointing Person) Regulations 2015, and was approved by the PSAA Board at its meeting on 14 December 2017.

A2. LINKS TO POLICE AND CRIME PLAN AND PCC'S STRATEGIES/PRIORITIES

This decision is consistent with the framework and parameters set out in the PCC's Financial Strategy.

B. FINANCIAL CONSIDERATIONS

There is currently a consultation on the 2018/19 scale of fees, this closes on 15 January 2018. The consultation document suggests a reduction in fees from 2017/18; there is a base budget for the annual external audit.

C. LEGAL AND HUMAN RIGHTS CONSIDERATIONS

[This should include the legal powers the PCC has for making the decision]

None specific at this stage.

D. PERSONNEL AND EQUALITIES ISSUES

None specific

E. REVIEW ARRANGEMENTS

The JIAC reviewed the draft of PCC decision reference 004/2017 and associated business case at the JIAC meeting on 1 February 2017. They wished to add that the national 'appointing person' body be made aware of the regional collaborations in the East Midlands, and therefore there would be a benefit to having the same External Auditor across these 5 Forces. Ernst and Young LLP have been appointed across these 5 forces.

F. RISK MANAGEMENT

Early consideration of the options and opting into the appointing person PSAA has mitigated the risk of failing to appoint the External Auditor by 31 December 2017.

G. PUBLIC ACCESS TO INFORMATION

Information in this form along with any supporting material is subject to the Freedom of Information Act 2000 and other legislation.

Is the publication of this form to be deferred? Yes / No

If Yes, for what reason:

Until what date:

Any facts/advice/recommendations that should not be made automatically available on request should not be included in Part 1 but instead on the separate part 2 form.

Is there a part 2 form? Yes / No

If Yes, for what reason:

ORIGINATING OFFICER DECLARATION

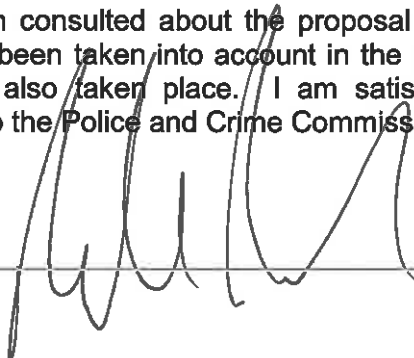
	Initial to confirm
Originating Officer: The Deputy CFO recommends this proposal for the reasons outlined above.	Cock
Financial advice: The PCC's Chief Finance Officer has been consulted on this proposal.	JBF
The CC's Chief Finance Officer has been consulted on this proposal.	SC
Monitoring Officer: The PCC's Monitoring Officer has been consulted on this proposal	JS
Chief Constable: The Chief Constable has been consulted on this proposal	G. L. DCC.

OFFICER APPROVAL

Chief Executive

I have been consulted about the proposal and confirm that financial, legal and equalities advice has been taken into account in the preparation of this report. Consultation outlined above has also taken place. I am satisfied that this is an appropriate request to be submitted to the Police and Crime Commissioner for Lincolnshire.

Signature:



Date: 21/12/17

