

## **DECISION RECORD**

### **Number 012**

This document records a decision taken by the Commissioner, together with details of the advice he received prior to taking the decision.

### **Decision taken**

The Police and Crime Commissioner has taken a decision to accept the recommendation of the formal transfer of the assets of Chief Constable to the Police and Crime Commissioner with an effective accounting date of 1st April 2016.

### **Date**

15<sup>th</sup> February 2017

### **Details of advice taken**

The PRSRA 2011 required that an agreed strategy for the allocation for the responsibility for the assets of Northamptonshire Police be effected.

This required that the assets be either assigned to the PCC or the CC or both.

This was done as part of stage 2 of the PRSRA 2011 effective from the 1<sup>st</sup> April 2014.

The original decision was to allocate the assets to both the Chief Constable and the Police and Crime Commissioner.

This decision to allocate the assets between the PCC and CC has caused accounting complexity for the closedown of the 2014-15 and 2015-16 accounts.

To ease the accounting for the 16-17 closedown it was recommended that the assets of the Chief Constable be transferred to the Police and Crime Commissioner.

Advice on this matter has been taken with both CIPFA (The Chartered Institute for Public Finance) as well as the Home Office.

The PRSRA 2011 is no longer applicable for the purpose of this decision.

There are no cost implications.



**John Nellson**  
**Director for Resources and Governance**

15<sup>th</sup> February 2017





COMMUNITY JUSTICE SECURITY

## Northamptonshire Police and Crime Commission

### Supporting Report to the Police and Crime Commissioner

<b>Date of Report</b>	21 <sup>st</sup> December 2016
<b>Subject</b>	Transfer of Assets from the Chief Constable to the Police and Crime Commissioner
<b>Report Author</b>	Sanjay Desor

#### 1. Purpose of Report

To recommend formal transfer of the assets of Chief Constable to the Police and Crime Commissioner effective 1<sup>st</sup> April 2016.

#### 2. Decision Recommended:

That the Police and Crime Commissioner accepts the transfer of assets from the Chief Constable.

#### 3. Consultation:

As part of the Statutory Closedown for 2015-16 the finance teams of the OPCC and CC consulted on the best practice for accounting for the assets of the OPCC and CC of Northamptonshire.

External consultation has involved contacting the Home office, CIPFA and our external auditors KPMG. (see appendices 7.6 and 7.7)

### 3 Compliance Issues:

3.5 Is this a decision of 'significant public interest?'

No

3.6 Is the recommended decision consistent with the priorities set out in the Northamptonshire Police and Crime Plan 2014/17?

There is no impact on the operation of the assets that Northamptonshire Police use.

3.7 Is this decision proposing an amendment to the budget and/or the OPCC policy framework?

No

3.8 Will further decisions be required?

No

3.9 What, if any are the procurement implications related to this decision?

None

3.10 Legal Implications

The PRSRA 2012 which required a formal decision on the Stage 2 transfer of fixed assets from the Chief Constable to the Police and Crime Commissioner is no longer applicable since this legislation was only to be used for transitional arrangements.

3.11 Has an Equality Impact Assessment been undertaken?

Not required

3.12 Does the recommended decision represent the best value for money?

Value for money is not affected by this decision.

**4 Relevant background / Chronology of Key Events:**

Stage 2 of the PRSRA 2011 required an agreement between the PCC and CC to transfer the assets from the CC to the PCC and transfer of certain staff from the PCC to the CC by the 31<sup>st</sup> March 2014 to be effective from the 1<sup>st</sup> April 2014. (see section 7 below and PDF attachment).

**5 Evaluation of alternative option(s):**

5.5 Existing option to leave assets in the books of the PCC and CC will continue to create an accounting burden due to complexity of prescribed accounting practice.

**6 List of background reports used to compile this report:**

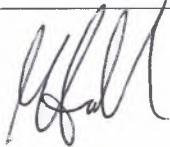

6.5 None

**7 List of appendices accompanying this report (if any):**

7.5 <http://www.northantspcc.org.uk/wp-content/uploads/2015/10/Stage-2-response-to-the-Home-Office.pdf> (PDF is attached to email supporting this decision request)

7.6 Email from Home Office confirming PRSRA 2011 no longer applicable

7.7 Email from CIPFA on technical accounting to effect transfer of assets

8 Signatures	Date
Report Author <b>Sanjay Desor</b>	21.12.16
Martin Scoble <b>Chief Executive</b>	 15/2/17
John Neilson <b>Director for Resources and Governance</b>	 15.02.2017

