

Opt in position

Authority type (inc. Pension Fund where applicable)	Number
County Council	27 (100%)
London Borough	32 (97%)
Metropolitan Borough	34 (94.4%)
Unitary Authority	53 (94.6%)
District Council	200 (99.5%)
Fire and Rescue Authority	29 (100%)
Police Authorities (Police and Crime Commissioner & Chief Constable)	73 (97.3%)
LG miscellaneous	35 (100%)
TOTAL	483 (98.17%)

Nine authorities decided to make local arrangements:

- Essex Police and Crime Commissioner and Chief Constable
- East Hampshire District Council
- City of London Corporation
- 3 x unitary councils (Cornwall, Isles of Scilly and Northumberland)
- 2 x Metropolitan Borough Councils (Newcastle and North Tyneside)

Fee setting process

- 2018/19 scale fees will be determined by the prices achieved in the auditor procurement
- PSAA will pool scheme costs and charge fees to audited bodies in accordance with a fair scale of fees which has regard to size, complexity and audit risk, most likely as currently evidenced by audit fees for 2016/17
- pooling means that everyone in the scheme will benefit from the most competitive prices.

Overall timetable

Activity	Target date
Deadline for submission of completed invitations to tender	Noon, 10 May 2017
Tender evaluation	11 May to 1 June 2017
Contract award decision made by PSAA Board and standstill period	June 2017
Contract award	Start of July 2017
Consult firms on proposed schedule of appointments	7 – 21 July 2017
Consultation on proposed auditor appointments with opted-in bodies	August to December
Consultation on proposed scale fees with opted-in bodies	October 2017 to January 2018
Auditor appointments approved by PSAA Board and confirmed to opted-in bodies	By 31 December 2017
Scale fees approved by PSAA Board and confirmed to opted-in bodies	By 31 March 2018
Start date for auditor appointments for 2018/19	1 April 2018