

5 April 2006

Direct Line 0151 285 5507

To: **The Chairperson and Members
of the Resources and Strategy Committee**

Dear Sir/Madam

A meeting of the **Resources and Strategy Committee** will be held on **Thursday 13th April 2006** in the Meeting Room, Merseyside Police Authority Offices, 3rd Floor, Mercury Court, Tithebarn Street, Liverpool commencing at **2.00pm.**

An agenda for the meeting is enclosed.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Sheena Ramsey', with a small mark to the right.

Sheena Ramsey
Chief Executive

MEMBERSHIP

Elected Members

A Blackburn
K Deakin (Chairperson)
Lady Doreen Jones
W Weightman
Mrs K Wood

Magistrate Members

Mr M J Amos JP
Mr J F Williams JP

Independent Members

Mrs D Clark
Mr T C Kelly
Prof A B Zack-Williams

MERSEYSIDE POLICE AUTHORITY
RESOURCES AND STRATEGY COMMITTEE

13TH APRIL 2006

AGENDA

PART 1

Apologies.

ITEM	PAGE
1. <u>DECLARATIONS OF INTEREST</u>	
2. <u>MINUTES</u>	1.
To receive as a correct record the minutes of the meeting of the Committee held on 2 nd March 2006.	
3. <u>Presentation</u>	
To receive a presentation by a representative from the Merseyside Fire and Rescue Service – Marine Rescue Service	
<u>REPORTS OF THE TREASURER</u>	
4. Merseyside Fire and Rescue Service – Marine Rescue Service (formally known as the River Mersey Inshore Rescue Service)	5.
5. Annual External Audit Plan 2006/07	7.
6. Strategic Internal Audit Plan 2006 to 2008 and Annual Internal Audit Plan 2006/07	31.
<u>REPORT OF THE CHIEF CONSTABLE</u>	
7. Tender Monitoring	41.
8. <u>ANY OTHER ITEM(S) WHICH THE CHAIRPERSON DEEMS TO BE OF AN URGENT NATURE</u>	

PART 2

Under Section 100A(4) of the Local Government Act 1972, and having satisfied the requirements of paragraph 10, the public may be excluded from the meeting for the following item of business on the grounds that it involves the likely disclosure of exempt information as defined in the paragraphs 3, 4 and 7 of Part 1 of Schedule 12A to the Act:-

REPORTS OF THE CHIEF CONSTABLE

- | | | |
|-----|---|------------|
| 9. | Tender Monitoring | 53. |
| 10. | Additional Policing Services - Neighbourhood Renewal Fund | 61. |
| 11. | Academy - Existing Force Training Capacity and Increased Training Requirements | 65. |
| 12. | <u>ANY OTHER ITEM(S) WHICH THE CHAIRPERSON DEEMS TO BE OF AN URGENT NATURE</u> | |

MERSEYSIDE POLICE AUTHORITY
RESOURCES & STRATEGY COMMITTEE

At a meeting of the Resources and Strategy Committee held on 2nd March 2006 in the Meeting Room, 3rd Floor, West House, Mercury Court, Liverpool, the following members were present:-

Elected Members

A Blackburn
 K Deakin (Chairperson)
 W Weightman
 Mrs K Wood

Magistrate Members

Mr M J Amos JP

Independent Members

Mrs D Clark
 Mr T C Kelly

Also in Attendance

Mr B Braben - Unison

Apologies

Apologies for absence were received from Councillor Lady D Jones, Mr J Williams JP, who was unable to attend as he was on Police Authority business and Prof A B Zack-Williams.

48. Declarations of Interest

There were no declarations of interest received.

49. Minutes

The minutes of the meeting of the Committee held on 15th December 2005 were received as a correct record and signed by the Chairman.

50. Chairperson's Announcements

The Chairperson reported that Steve Houston was attending his last committee meeting and took the opportunity to thank him for the work undertaken as Treasurer of the Police Authority and conveyed the Committee's best wishes to him for the future.

51. Personnel Plan 2005/06 – 3rd Quarterly Update

The Committee considered the report of the Chief Constable in respect of an update on performance against the Personnel Plan 2005/2006 for the third quarter, October to December 2005.

RESOLVED That :-

- (i) the report and progress in respect of the issue, be noted; and

- (ii) details in respect of the ratio of applications to successful appointments, be submitted to a future meeting of the Committee.

52. Situation Report – Service Improvement Review of Vehicle Crime

The Committee considered the report of the Chief Constable which informed Members of the resource implications arising from the Year 5 Service Improvement Review of Vehicle Crime.

RESOLVED That : -

- (i) a further report on the financial sustainability of continuing with the scheme and associated contingency plan, be reported to a future meeting of the Committee;
- (ii) details in respect of how intelligence is shared between the Force and Local Authority Traffic Attendants to enhance enforcement activity, be reported to a future meeting of the Committee; and

that the Police Authority be requested to: -

- (iii) endorse the recommendations of the Service Improvement Review of Vehicle Crime.

53. Situation Report – Service Improvement Review of Alcohol Related Violent Crime

The Committee considered the report of the Chief Constable which informed Members of the resource implications arising from the Year 4 Service Improvement Review of Alcohol Related Violent Crime.

RESOLVED That the Police Authority be requested to: -

- (i) endorse the recommendations of the Service Improvement Review of Alcohol Related Violent Crime which included the resource implications; and
- (ii) refer the issue in respect of the appointment a Member from the Police Authority Project Board to monitor the implementation phase of the Service Improvement Review of Alcohol Related Violent Crime, to the next meeting of the Service Improvement Scrutiny Committee.

54. Training Plan Update 2005-06 (Third Quarter – 1st April to 31st December 05

The Committee considered the report of the Chief Constable, which informed Members of the current delivery of training within the Force by Management Development & Training (MD&T)

RESOLVED That : -

- (i) the report be noted;
- (ii) further details in respect of basic level training, be submitted to a future meeting of the Committee; and
- (iii) the Chief Constable be requested to provide details in respect of courses with consistently reported low attendance and the how the force plan to address the issue.

55. Management Review of Forensic Medical Examiners (FMEs)

The Committee considered the report of the Chief Constable, which informed Members of the ongoing review of Merseyside Police Forensic Medical Examiners (FMEs).

RESOLVED That : -

- (i) a further report be provided on the FME review, to the first meeting of the Committee in the new cycle of meetings for 2006/07;
- (ii) comments in respect of the suggestion to consider the provision of medical services as well as cost efficiencies, be noted; and

that the Police Authority be requested to : -

- (iii) note the need to obtain additional management information before considering a further study to determine if further efficiencies of FME services can be achieved.

56. Local Government (Access to Information) Act 1985

RESOLVED That in accordance with the provisions of the Local Government Act 1972, the public be excluded from the meeting for the following item of business on the grounds that it involves the likely disclosure of exempt information as defined in paragraphs 3 of Part 1 of Schedule 12 to the Act.

The Head of Unit reported that The Local Government (Access to Information) (Variation) Order 2006 had come into effect from 1st March 2006 and that a report on the issue would be considered at the next Police Authority meeting.

The following report would subsequently be considered under paragraph 3 of Part 1 of schedule 12A of the Local Government Act 1972.

57. Annual Report on the Performance of the Merseyside Police Authority Estate

The Committee considered the joint report of the Chief Constable and Director of Property Services, which updated Members on the performance of the Merseyside Police Authority Estate.

RESOLVED That: -

- (i) the report be noted;
- (ii) a further report in respect of space allocation compared with the national average, be submitted to a future meeting of the Committee;
- (iii) the Force Estate Management Department and the Authority's Estate advisors (Knowsley Estates) work together to continually improve the Police Estate and deliver the Estate Strategy; and
- (iv) the current and emerging issues be developed and progressed enabling further reports to be prepared and presented to the Authority.

Minutes 48 to 57 received as a correct record on the 13th day of April 2006.

Chairman of the Committee
(The meeting closed at 3.15 pm)

MERSEYSIDE POLICE AUTHORITY

**TO: The Chairperson and Members
of the Resources and Strategy Committee**

MEETING: 13th April 2006

Report of the Treasurer

Merseyside Fire and Rescue Service – Marine Rescue Service (formally known as the River Mersey Inshore Rescue Service)

1. Purpose of Report

Following a presentation by the Merseyside Fire and Rescue Service (MFRS) on the Marine Rescue Provision, formally provided by the River Mersey Inshore Rescue Service (RMIRS), the report seeks the Authority's views in respect of the request for funding in the financial year 2005/06 and ongoing financial support for the rescue service.

2. Recommendations

The Police Authority be requested to consider the following options: -

- (i) Funding at the 2004/05 level of £33,662; or
- (ii) Funding at the 2004/05 level plus an allowance for inflation, i.e. a grant of £34,504; or
- (iii) Funding at the level requested by the Merseyside Fire and Rescue Service, i.e. a grant of £35,000; or
- (iv) discontinuing funding the service.

3. Background

- 3.1 Following the transfer of the RMIRS to the Merseyside Fire and Rescue Service (MFRS), the MFRS have requested that the Authority continues to support the service, and have subsequently asked for financial assistance totalling £35,000 (an increase of 3.97% on last year's grant).
- 3.2 Members will be aware, financial support has been provided by this Authority for the RMIRS for a number of years. Initially, support was agreed for a three year period commencing in the financial year 1992/93. Subsequently support has been approved on an annual basis.

3.3 In September 2004, the Authority approved financial assistance amounting to £33,662 with a commitment to reduce the funding in future years. This grant was subsequently paid to RMIRS and was the same amount as awarded in 2003/04.

4. Financial and Staffing Implications

A provision has been made in the 2005/06 approved budget for a sum equivalent to last years grant. It is noted that the Revised Estimate for 2005/06 reported to the Authority in the 2006/07 budget report assumed that a contribution would be made at the current level. A grant increase at the requested level would cost some £1,338 more than this budgeted allocation and would have an impact on the 2005/06 Revised Estimate. There are no direct staffing implications associated with this report.

5. Risk Assessment

If Members decided to discontinue funding to the MFRS then this would affect the financial position of the rescue service, although given the restructuring that has taken place, it is unlikely to have an impact upon the ongoing provision of the rescue service by the MFRS.

6. Conclusion

Based on the presentation by the MFRS and the information contained within this report Members are asked to consider which of the above options should be approved.

**Paul Johnson
Treasurer/Head of Unit**

Contact Officer : Paul Johnson, Treasurer/Head of the Unit (0151) 236 4527

MERSEYSIDE POLICE AUTHORITY

**To: The Chairperson and Members of
the Resources and Strategy Committee**

Meeting: 13th April 2006

Report of the Treasurer

Annual External Audit Plan 2006/07

1. Purpose of the Report

To bring to the notice of Members the Audit Commission's External Audit Plan for 2006/07.

2. Recommendation

Members are asked to note the Audit Commission's External Audit Plan 2006/07 as detailed in **Appendix 1**.

3. The External Audit Plan 2006/07

The District Auditor has requested that the attached audit plan be provided to this Committee so that Members views and comments can be feedback to them.

4. Financial and Staffing Implications

The Audit Commission have been required by the Home Office to undertake some additional work around value for money and the use of police resources in relation to its audit plan for 2005/06, the cost of which was not included within their original fee estimate and will result in an increase in the 2005/06 audit fee of £7,000. This sum can be contained within the Authority's 2005/06 budget, which is currently estimated to be in surplus, the detail of which will be contained in the final accounts report to the Authority. In respect of the proposed increase in the audit fee for 2006/07 the increase is in line with the amount set aside within the inflation contingency.

5. **Risk Assessment**

There are no risks associated with this report.

6. **Conclusions**

The Audit Commission's external audit plan has been compiled and is attached for Members attention.

Paul Johnson
Treasurer to the Authority



Audit Plan

April 2006

Audit Plan

Merseyside Police Authority Audit 2006-2007

External audit is an essential element in the process of accountability for public money and makes an important contribution to the stewardship of public resources and the corporate governance of public services.

Audit in the public sector is underpinned by three fundamental principles:

- auditors are appointed independently from the bodies being audited;
- the scope of auditors' work is extended to cover not only the audit of financial statements but also value for money and the conduct of public business; and
- auditors may report aspects of their work widely to the public and other key stakeholders.

The duties and powers of auditors appointed by the Audit Commission are set out in the Audit Commission Act 1998 and the Local Government Act 1999 and the Commission's statutory Code of Audit Practice. Under the Code of Audit Practice, appointed auditors are also required to comply with the current professional standards issued by the independent Auditing Practices Board.

Appointed auditors act quite separately from the Commission and in meeting their statutory responsibilities are required to exercise their professional judgement independently of both the Commission and the audited body.

Status of our reports to the Authority

The Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission explains the respective responsibilities of auditors and of the audited body. Reports prepared by appointed auditors are addressed to non-executive directors/members or officers. They are prepared for the sole use of the audited body. Auditors accept no responsibility to:

- any director/member or officer in their individual capacity; or
- any third party.

Copies of this report

If you require further copies of this report, or a copy in large print, in Braille, on tape, or in a language other than English, please call 0845 056 0566.

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Introduction

- 1 This plan sets out the audit work that we propose to undertake in 2006/07. The plan has been drawn up from our risk-based approach to audit planning and reflects:
 - our responsibilities under the Code of Audit Practice 2005;
 - work specified by the Audit Commission for 2006/07;
 - your local risks and improvement priorities; and
 - current national risks relevant to your local circumstances.

Our responsibilities

- 2 In carrying out our audit duties, we have to comply with the statutory requirements governing them, and in particular:
 - the Audit Commission Act 1998 and the Code of Audit Practice 2005 (the Code) with regard to audit; and
 - the Local Government Act 1999 with regard to best value.

- 3 The Code defines auditors' responsibilities in relation to:
 - the financial statements of audited bodies; and
 - audited bodies' arrangements for securing economy, efficiency and effectiveness in their use of resources. Auditors are now required to draw a positive conclusion regarding the Authority's arrangements for ensuring value for money in its use of resources. We will give the first such conclusion by 30 September 2006 as part of the 2005/06 audit.

The fee

- 4 For 2006/07, the Audit Commission has changed its fee scale structure and details are set out in the Commission's Work Programme and Fee Scales 2006/07. Audit fees are based on a number of variables, including the type, size, location and complexity of the audited body and the national and local risks.
- 5 The total fee estimate for Merseyside Police Authority for 2006/07 is £94,237. This compares with an audit fee of £91,685 in 2005/06 (we are currently reviewing this following a supplementary fees letter issued by the Audit Commission in March 2006).
- 6 The audit fee includes all work identified in this plan unless specifically excluded. Further details are provided in Appendix 1 which includes specific audit risk factors, the assumptions made when determining the audit fee, specific actions Merseyside Police Authority could take to reduce its audit fees and the process for agreeing any additional fees.
- 7 Changes to the plan and the fee may be necessary if our risk assessment changes during the course of the audit. This is particularly relevant to the work related to:
 - the opinion on the 2006/07 accounts, since we have yet to audit the accounts for 2005/06, and detailed financial reporting requirements for 2006/07 are not yet known; and
 - police force restructuring, where the Audit Commission may require us to carry out specific work to address the risks associated with reorganisation and to support the transition process.
- 8 We will discuss and agree with you if any changes to the fee become necessary.

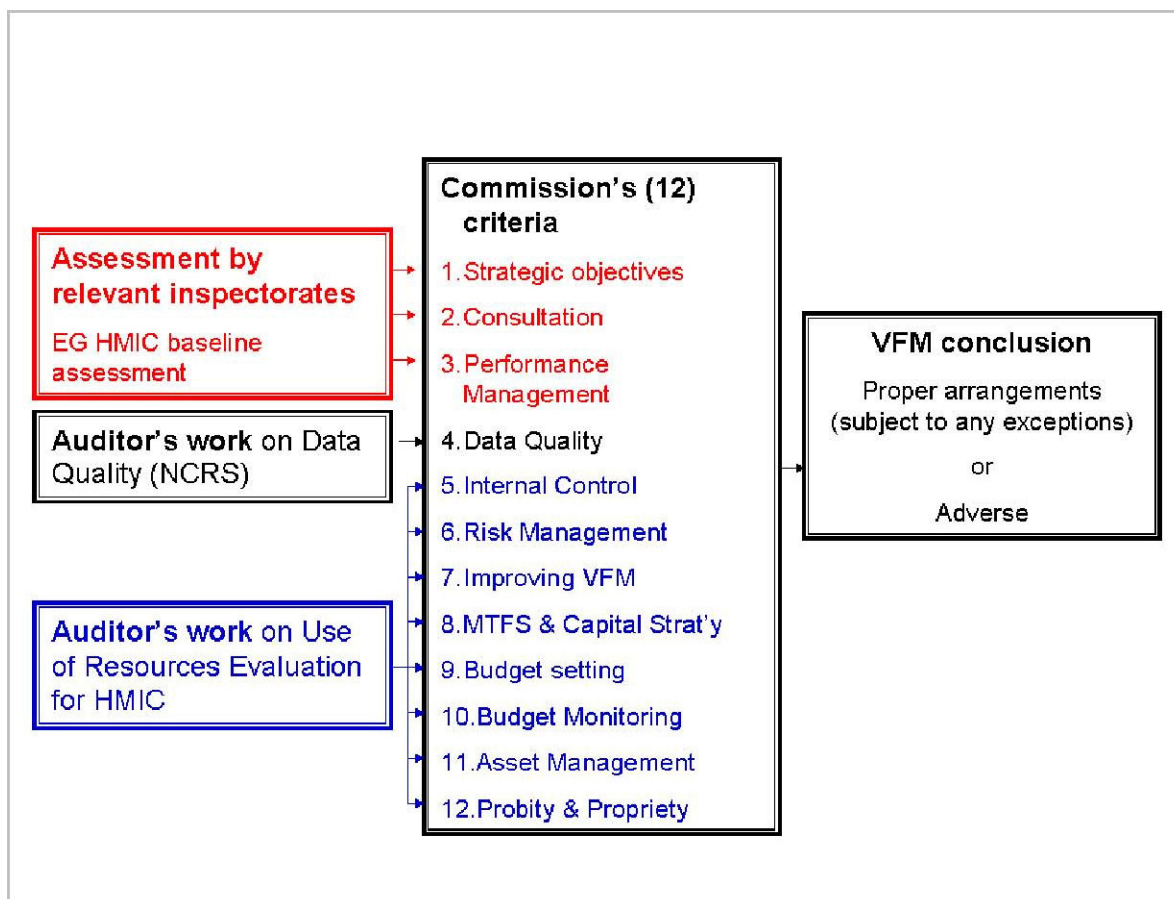
Summary of key audit risks

- 9 This section summarises our assessment and the planned response to the key audit risks which may have an impact on our objectives to:
- provide an opinion on your financial statements;
 - provide a conclusion on your use of resources in line with our Code of Audit Practice 2005;
 - carry out audit work as specified by the Audit Commission; and
 - provide a report on the Authority's best value performance plan.
- 10 In assessing risk, we have considered the results of our work over the past year and have held discussions with key officers and with Internal Audit. We have met with HMIC and have also considered their 2005 baseline assessment.
- 11 Where risks are identified that are not mitigated by information from other regulators, or your own risk management processes, including internal audit, we will perform work as appropriate to enable us to provide a conclusion on your arrangements.
- 12 The expected outputs from this work are outlined in Appendix 3.

Value for money conclusion

- 13 We will focus our work so as to enable us to conclude whether you have proper arrangements in place to secure economy, efficiency and effectiveness with regard to the use of resources (the value for money conclusion).
- 14 The Audit Commission has developed relevant criteria for auditors to apply in reaching our value for money conclusion as required under the Code of Audit Practice 2005. These criteria are listed in Appendix 2.
- 15 In meeting this responsibility, we will review evidence that is relevant to the Authority's corporate performance management and financial management arrangements. We will draw upon our cumulative knowledge and experience, including the results of previous work, and the work of other regulatory agencies (including Internal Audit and HMIC).
- 16 Figure 1 shows how our VFM conclusion will draw together work from various sources.

Figure 1 The value for money conclusion



Source: Audit Commission

- 17 We will give the first such conclusion by the end of September 2006 as part of our 2005/06 audit. This may influence our risk assessment for similar work to be carried in 2006/07. We will keep you informed of any changes to this plan that may become necessary.
- 18 From our initial risk-based planning assessment, we have identified the following areas of audit risk to be addressed.

Table 1 Summary of Use of Resources audit risks

Audit risk	Response
IT arrangements.	We will provide access to an online self-assessment of the IT risk environment at Merseyside Police Authority, and follow up any areas for action.
Risk management arrangements.	Continue to assess progress in implementing corporate risk management and facilitate improvement if required.

Use of Resources evaluation

- 19 The Commission has agreed with the Home Office that appointed auditors will give Use of Resources judgements at police authorities. We will be required to deliver the new judgement in all police authorities and HMIC will then use this judgement to feed into the baseline assessment 2006. We are currently discussing the detailed approach, and the fee arrangements for 2005/06, with the Treasurer. There is currently no agreement to repeat this work during 2006/07. Such work would be over and above that required to meet auditors' responsibilities under the Code of Audit Practice and has not been included in the fee quoted in this plan. If we are required to repeat this assessment in 2006/07 additional fees would need to be charged accordingly and we will discuss this with the Treasurer when more details are available.

Data Quality audit

- 20 **Following our work on crime data during 2005/06, a fourth year of crime data reviews is currently being planned. This will involve building on the work from previous years on crime data and activity-based costing, focusing on elements of the data reported by police authorities in the Police Performance Assessment Framework. The detail of this work has not yet been determined, and we will update you further when this is agreed.**
- 21 **We expect this work to be funded separately by the Home Office and, therefore, it is not included in the fee contained in this plan.**

Police reorganisation

- 22 Pending the outcome of current discussions about the reconfiguration of the police service, the Commission may require auditors of police authorities to carry out specific work to address the risks associated with restructuring and to support the transition process. We will update you further, including any fee implications, when this has been agreed.

Best value performance plan

- 23 We are required to consider and report on whether or not you have complied with legislation and statutory guidance in respect of the preparation and publication of your best value performance plan (BVPP) which is incorporated in your Annual Policing Plan. We anticipate that the audit of the 2006/07 BVPP will be brief and uncomplicated provided that the agreed improvements have been made following our 2005/06 audit.

Financial statements

- 24 We will carry out our audit of the 2006/07 financial statements and comply with the International Standards on Auditing UK and Ireland (ISA UKIs).
- 25 We are also required to review whether the Statement on Internal Control has been presented in accordance with relevant requirements. We will report if it does not meet these requirements or if the Statement is misleading or inconsistent with our knowledge of the Authority.
- 26 On the basis of our preliminary work to date we have identified the following audit risks.

Table 2 Summary of opinion risks

Opinion risks	Response
Continued pressure to produce accounts by the new deadline of 30 June 2006 (effective from 2005/06).	We will review the processes for year end closedown and preparation of the accounts.
Changes required by the 2005 Statement of Recommended Practice (SORP) and proposed in the draft 2006 SORP.	We will examine the Authority's compliance with the 2006 SORP.

Opinion risks	Response
New police pension arrangements from 1 April 2006.	We will review arrangements to ensure that the Authority adhere to proper accounting practices. We will seek to place reliance on planned work by internal audit.

- 27 Our fee estimate for 2006/07 is based on the assumption that the current standard of working papers will be maintained. We also assume that:
- Internal Audit will complete their planned work on key information systems to the agreed quality standard and by the end of the financial year; and
 - the accounts will be prepared and fully supported by working papers by the end of June 2007.
- 28 We have yet to undertake the audit of the 2005/06 financial statements and our 2006/07 financial statement audit planning will continue as the year progresses. This will take account of:
- the 2005/06 opinion audit;
 - our documentation and initial testing of material systems;
 - our assessment of the closedown arrangements; and
 - any changes in financial reporting requirements.
- 29 When we have finalised our risk assessment in respect of your financial statements, we will issue a separate plan there are any changes to the approach outlined above. This will be issued in advance of the audit and will set out any impact on the fee quoted above.**

Whole of government accounts

- 30 The Government is introducing whole of government accounts (WGA) in order to produce consolidated accounts for the whole public sector. WGA will include the accounts of police authorities and WGA data returns will be subject to audit. The Audit Commission is currently discussing the scope of the likely audit work with stakeholders. The fee for this work is not included in this plan and we will discuss this with the Treasurer when further details are available.

Voluntary improvement work

We are able to offer discretionary additional work, outside our Code of Audit Practice responsibilities, where an Authority requests additional work to help with their improvement agenda and we are well placed to provide support. The fee for any such work would be agreed separately with the Authority.

Other information

The team

Table 3

Name	Title
Judith Tench	District Auditor
Kay Greenhalgh	Audit Manager
Georgia Jones	Audit Team Leader
Ray Hennessy	Area Performance Lead
Phill Kuehnle	Performance Specialist

- 31 We are not aware of any relationships that may affect the independence and objectivity of the team, and which are required to be disclosed under auditing and ethical standards.
- 32 We comply with the ethical standards promulgated by the Auditing Practices Board and with the Commission's requirements in respect of independence and objectivity as set out at Appendix 4.

Future audit plans

- 33 As part of our planning process, we have taken the opportunity to look at potential issues for future years' programmes. The key area we have identified is Police Authority restructuring.
- 34 We will discuss this in more detail as the audit year progresses.

Appendix 1 – Audit fee

Table 4 Audit fee

Fee estimate	Plan 2006/07	Plan 2005/06
Accounts	£78,971	£67,249
Use of resources	£15,266	£24,436
Total audit fee	£94,237	£91,685
Grant claim certification	*	
Voluntary improvement work	£nil	£nil

**No longer required by the Home Office*

- 1 The total audit fee compared to the indicative fee banding is less than 1 per cent above the mid-point set out in the Audit Commission fees letter.
- 2 The fee (plus VAT) will be charged in 12 equal instalments from July 2006 to June 2007.
- 3 We are currently discussing potential changes to the original 2005/06 audit fee with the Treasurer, which is likely to increase the proportion of the accounts element of the fee.
- 4 The fee above includes all work contained in this plan except:
 - any work which auditors may be required to do to give a formal Use of Resources judgement over and above that required to meet our responsibilities under the Code of Audit Practice, as discussed in paragraph 19. This work is yet to be specified and agreed;
 - any work required in relation to the Whole of Government Accounts (discussed in paragraph 30);
 - data quality audit work as discussed in paragraph 23, which we expect to be funded by the Home Office; and
 - work carried specified in relation to police reorganisation as discussed in paragraph 22. This work is yet to be specified and agreed.

Specific audit risk factors

- 5 In setting the audit fee, we have taken account of the following specific risk factors:
- ongoing funding pressures;
 - previous concerns over risk management arrangements; and
 - the impact of the police reform agenda.

Assumptions

- 6 In setting the audit fee, we have assumed:
- you will inform us of significant developments impacting on our audit;
 - Internal Audit continues to meet the appropriate professional standards;
 - Internal Audit undertakes appropriate work on all material information systems that provide figures in the financial statements sufficient that we can place reliance for the purposes of our audit recognising the shift in requirements introduced by the International Standards on Auditing UK and Ireland;
 - officers will provide good quality working papers and records to support the financial statements by the end of June 2007. The form and content of working paper requirements will be set out in advance of the 2006/07 closedown process, and take account of any lessons learned during our audit of the 2005/06 financial statements;
 - officers will provide requested information within agreed timescales; and
 - officers will provide prompt responses to draft reports.
- 7 Where these requirements are not met, we will be required to undertake additional work which is likely to result in an increased audit fee.
- 8 Changes to the plan will be agreed with you. These may be required if:
- new risks emerge;
 - additional work is required of us by the Audit Commission or other regulators; and
 - there are any changes to financial reporting requirements, professional auditing standards, or legislation which results in additional audit work.

Specific actions Merseyside Police Authority could take to reduce its audit fees

- 9 The Audit Commission requires its auditors to inform an Authority of specific actions it could take to reduce its audit fees. We have identified the following actions Merseyside Police Authority could take:
- provision of working papers and self assessment documentation to the highest standard, together with prompt responses to audit queries to minimise the time required to conduct our audit.

Process for agreeing any changes in audit fees

If we need to amend the audit fees during the course of this plan, we will firstly discuss this with the Treasurer of the Police Authority and the Force Director of Resources. We will then prepare a report outlining the reasons why the fee needs to change for discussion and agreement with the Resources and Strategy Committee.

Appendix 2 - Criteria to inform the auditor's conclusion on proper arrangements for securing economy, efficiency and effectiveness in the use of resources

Arrangements for establishing strategic and operational objectives and for determining policy and making decisions

- 1 The body has put in place arrangements for setting, reviewing and implementing its strategic and operational objectives.

Arrangements for ensuring that services meet the needs of users and taxpayers, and for engaging with the wider community

- 2 The body has put in place channels of communication with service users and other stakeholders including partners, and there are monitoring arrangements to ensure that key messages about services are taken into account.

Arrangements for monitoring and reviewing performance, including arrangements to ensure data quality

- 3 The body has put in place arrangements for monitoring and scrutiny of performance, to identify potential variances against strategic objectives, standards and targets, for taking action where necessary, and reporting to members.
- 4 The body has put in place arrangements to monitor the quality of its published performance information, and to report the results to members.

Arrangements for ensuring compliance with established policies, procedures, laws and regulations

- 5 The body has put in place arrangements to maintain a sound system of internal control.

Arrangements for identifying, evaluating and managing operational and financial risks and opportunities, including those arising from involvement in partnerships and joint working

- 6 The body has put in place arrangements to manage its significant business risks.

Arrangements for managing its financial and other resources, including arrangements to safeguard the financial standing of the audited body and for ensuring compliance with the general duty of best value

- 7 The body has put in place arrangements to manage and improve value for money.
- 8 The body has put in place a medium-term financial strategy, budgets and a capital programme that are soundly based and designed to deliver its strategic priorities.
- 9 The body has put in place arrangements to ensure that its spending matches its available resources.
- 10 **The body has put in place arrangements for managing performance against budgets.**
- 11 **The body has put in place arrangements for the management of its asset base.**

Arrangements for ensuring that the audited body's affairs are managed in accordance with proper standards of conduct, and to prevent and detect fraud and corruption

- 12 **The body has put in place arrangements that are designed to promote and ensure probity and propriety in the conduct of its business.**

Appendix 3 - Planned outputs

- 1 Our reports will be discussed and agreed with the appropriate officers before being issued to the Audit Committee.

Table 5

Planned output	Start date	Draft due date	Key contact
Audit Plan*	February 2006	31 March 2006	Audit Manager
Interim Audit Memorandum	January 2007	April 2007	Audit Manager
BVPP Report	July 2007	September 2007	Audit Manager
Report on Financial Statements to Those Charged with Governance	August 2007	September 2007	Audit Manager
Opinion on Financial Statements	June 2007	September 2007	District Auditor
VFM Conclusion	March 2007	September 2007	Audit Manager
Final Accounts Memorandum	1 July 2007	October 2007	Audit Manager
Local Performance Work	To be advised	To be advised	Performance Lead
Annual Audit Letter	October 2007	November 2007	District Auditor/Audit Manager

**To be revisited during the year to reflect outcome of 2005/06 opinion audit and 2006/07 interim visit.*

Appendix 4 - The Audit Commission's requirements in respect of independence and objectivity

- 1 Auditors appointed by the Audit Commission are subject to the Code of Audit Practice (the Code), which includes the requirement to comply with ISA (UKI) when auditing the financial statements. The standards require auditors to communicate to those charged with governance, at least annually, all relationships that may bear on the firm's independence and the objectivity of the audit engagement partner and audit staff. Standards also place requirements on auditors in relation to integrity, objectivity and independence.
- 2 The standards define 'those charged with governance' as 'those persons entrusted with the supervision, control and direction of an entity'. In your case, the appropriate addressee of communications from the auditor to those charged with governance is the Audit Committee. The auditor reserves the right, however, to communicate directly with the Authority on matters which are considered to be of sufficient importance.
- 3 Auditors are required by the Code to:
 - carry out their work with independence and objectivity;
 - exercise their professional judgement and act independently of both the Commission and the audited body;
 - maintain an objective attitude at all times and not act in any way that might give rise to, or be perceived to give rise to, a conflict of interest; and
 - resist any improper attempt to influence their judgement in the conduct of the audit.
- 4 In addition, the Code specifies that auditors should not carry out work for an audited body that does not relate directly to the discharge of the auditors' functions under the Code. If the Authority invites us to carry out risk-based work in a particular area, which cannot otherwise be justified to support our audit conclusions, it will be clearly differentiated as work carried out under section 35 of the Audit Commission Act 1998.

- 5 The Code also states that the Commission issues guidance under its powers to appoint auditors and to determine their terms of appointment. The Standing Guidance for Auditors includes several references to arrangements designed to support and reinforce the requirements relating to independence, which auditors must comply with. These are as follows:
- any staff involved on Commission work who wish to engage in political activity should obtain prior approval from the Partner or Regional Director;
 - audit staff are expected not to accept appointments as lay school inspectors;
 - firms are expected not to risk damaging working relationships by bidding for work within an audited body's area in direct competition with the body's own staff without having discussed and agreed a local protocol with the body concerned;
 - auditors are expected to comply with the Commission's statements on firms not providing personal financial or tax advice to certain senior individuals at their audited bodies, auditors' conflicts of interest in relation to PFI procurement at audited bodies, and disposal of consultancy practices and auditors' independence;
 - auditors appointed by the Commission should not accept engagements which involve commenting on the performance of other Commission auditors on Commission work without first consulting the Commission;
 - auditors are expected to comply with the Commission's policy for both the District Auditor/Partner and the second in command (Senior Manager/ Manager) to be changed on each audit at least once every five years with effect from 1 April 2003 (subject to agreed transitional arrangements);
 - audit suppliers are required to obtain the Commission's written approval prior to changing any District Auditor or Audit Partner/Director in respect of each audited body; and
 - the Commission must be notified of any change of second in command within one month of making the change. Where a new Partner/Director or second in command has not previously undertaken audits under the Audit Commission Act 1998 or has not previously worked for the audit supplier, the audit supplier is required to provide brief details of the individual's relevant qualifications, skills and experience.

MERSEYSIDE POLICE AUTHORITY

To: The Chairperson and Members of
the Resources and Strategy Committee

Meeting: 13th April 2006.

**Strategic Internal Audit Plan 2006 to 2008 and
Annual Internal Audit Plan 2006/07**

Report of the Treasurer

1. Purpose of the Report

To seek the approval of Members for the Strategic Internal Audit Plan 2006 to 2008 and the Annual Internal Audit Plan for 2006/07.

2. Recommendations

Members are asked to approve:-

- (i) the Strategic Internal Audit Plan 2006 to 2008 (as detailed in **Appendix A**); and,
- (ii) the Annual Internal Audit Plan 2006/07 (as detailed in **Appendix B**).

3. Background

- 3.1 In accordance with Section 6 of The Accounts and Audit Regulations 2003 the Authority must maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control in accordance with the proper internal audit practices. This responsibility is discharged through the Treasurer, via the Head of the Police Authority Support Unit.
- 3.2 As a consequence the Authority has established an Internal Audit function, under the independent control and direction of the Treasurer. The Internal Audit function has been arranged to carry out an independent examination of accounting, financial and other operations of the Authority, thereby reviewing and reporting upon:-

- a) the soundness and adequacy of financial management and other internal control systems and their implementation;
 - b) the extent of compliance with and the financial effect of established policies, plans and procedures;
 - c) to what extent assets and interests are accounted for and safeguard from losses due to fraud, waste, extravagance and inefficiency;
 - d) the arrangements for assessing and controlling risks, both financial and business related; and
 - e) the suitability and reliability and other management data developed within the Authority.
- 3.3 One of the main tasks in discharging these responsibilities is the preparation of the Strategic Internal Audit Plan. This covers a three-year period during which time all major financial systems and other high-risk areas of activity will be audited.

4. The Strategic Internal Audit Plan 2006 to 2008

- 4.1 A draft Strategic Internal Audit Plan has recently been prepared and it is designed to identify all areas to be reviewed and all risks, including business risks, to the Authority (**Appendix A**). These areas and risks, once identified, are balanced against the work to be undertaken and the resources available. The main aim of the plan is to provide overall direction and to prioritise audit work over the period.
- 4.2 The Strategic Internal Audit Plan needs to be responsive to, and take cognisance of the challenges facing the Authority and the Police Service.
- 4.3 A fundamental review of audit risk and the resources allocated to it. This was done by the use of an Audit Needs and Risk Analysis model recommended by CIPFA. The model gives due weight to the following factors; volume of transactions, value of transactions, resources, complexity of system, history, change, profile, other systems, fraud and business risk. In addition, the Authority's and Forces risk registers were reviewed as part of the exercise.
- 4.5 Discussions with the District Auditor were held and her views have been taken into account. Importantly there has also been extensive consultation with the Force on the Strategic Internal Audit Plan and the Force's views and comments have been duly taken into account.

5. The Annual Internal Audit Plan 2006/07

The draft Annual Internal Audit Plan (**Appendix B**) provides details of the planned audits for the first year of the Strategic Internal Audit Plan. The planned activity for 2006/07 was determined through consideration of priority risk areas and consultation with the Force. The Annual Internal Audit Plan includes areas indicated as a priority by the Audit Needs and Risk Analysis approach and agreed by both the Treasurer and the Force Director of Resources.

6. Financial and Staffing Implications

There are no direct financial or staffing implications associated with this report.

7. Risk Assessment

7.1 Internal Audit is a key aspect of the Authority's risk management strategy and offers independent support and reassurance to the Authority, Force and outside inspection and audit bodies. Consequently, the risk in not approving the Strategic and Annual Audit Plans is that the Authority would not comply with the Accounts and Audit Regulations and the Authority would not independently monitor the internal control environment that exists within the Force.

7.2 The implications for 2007/08 and beyond, particularly in respect to the proposed merger, will need to be reviewed in the light of the risk environment that emerges; this will form part of future reports to the Authority in respect of merger implications.

8. Conclusions

8.1 The draft Strategic Internal Audit Plan 2006 to 2008 covers a period during which time all major financial systems and other high risk areas of activity will be audited. The areas included in the plan have been identified through an extensive review of all service areas. Consultation with the Force has ensured that their views have been taken into account.

8.2 In addition, the Annual Internal Audit Plan 2006/07 details the first year of the Strategic Internal Audit Plan. The timing of audit reviews in 2006/07 has been determined through consideration of risk, the views of the Treasurer and consultation with the Force.

Paul Johnson
Treasurer to the Authority
Contact Officer : John Riley, Financial Services Manager, (0151) 285 5526

MERSEYSIDE POLICE AUTHORITY

STRATEGIC INTERNAL AUDIT PLAN 2006 – 2008

		Risk Assessment			Audit Year		
		High	Medium	Low	2006/07	2007/08	2008/09
MAIN FINANCIAL SYSTEMS							
	PAYROLL	√			√	√	√
	OVERTIME		√			√	
	PENSIONS	√			√	√	√
	ALLOWANCES AND EXPENSES		√		√	√	√
	VEHICLE FLEET MANAGEMENT		√		√		√
	PROCUREMENT	√			√	√	√
	ESTATES MANAGEMENT	√			√	√	√
	INFORMATION TECHNOLOGY	√			√	√	√
	SUNDRY DEBTORS SYSTEM		√				√
	GENERAL LEDGER		√		√	√	
	PRIVATE DUTY INCOME	√			√	√	√
	CORPORATE GOVERNANCE WORK	√			√	√	√

APPENDIX A (Cont)

		Risk Assessment			Audit Year		
		High	Medium	Low	2006/07	2007/08	2008/09
OTHER FINANCIAL SYSTEMS							
	CASH AND BANKNG			√			√
	INVENTORIES			√		√	
	CAR LOANS SYSTEM			√			√
	INSURANCE FUND		√				√
	TREASURY MANAGEMENT / PRUDENTIAL CODE	√			√	√	√
	IMPREST ACCOUNTS			√		√	
	BANK RECONCILIATION PROCEDURES		√			√	
	SPONSORSHIP			√		√	
	CORPORATE CREDIT CARD			√			√
	OPERATIONAL CONTINGENCY FUND			√		√	
	CLEANING MONITORING UNIT			√		√	
	FORCE MEDICAL EXAMINERS			√		√	
	INTERPRETORS FEES			√	√		
	CHIEF CONSTABLES PRIORITY FUND			√			√
	POLICE PROPERTY ACT FUND			√			√
	SPECIAL CONSTABULARY			√			√
	ACTIVITY BASED COSTING		√				√

APPENDIX A (Cont)

		Risk Assessment			Audit Year		
		High	Medium	Low	2006/07	2007/08	2008/09
NON FINANCIAL SYSTEMS							
	DNA AND RELATED FORENSIC SUPPORT		√		√		√
	SICKNESS ABSENCE RECORDING AND MONITORING		√		√		√
	TIME RECORDING PROCEDURES AND ANNUAL LEAVE		√		√		√
	COMPUTER AIDED RESOURCE MANAGEMENT SYSTEM		√		√		√
	CRIME RECORDING AUDIT AND INSPECTION		√			√	
	CENTRAL PROPERTY OFFICE		√				√
	CONTROLLED STATIONERY			√	√		
	SECURITY AND DESTRUCTION OF AUDIO TAPES			√	√		

APPENDIX A (Cont)

		Risk Assessment			Audit Year		
		High	Medium	Low	2006/07	2007/08	2008/09
BCU / ESTABLISHMENT AUDITS							
	- ST HELENS B.C.U		√			√	
	- KNOWSLEY B.C.U		√			√	
	- WIRRAL B.C.U		√			√	
	- NORTH LIVERPOOL B.C.U		√		√		√
	- SEFTON B.C.U		√		√		√
	- SOUTH LIVERPOOL B.C.U		√		√		√
	- FORCE CRIME OPERATIONS UNIT		√			√	
	- OPERATIONAL SUPPORT UNIT		√			√	
	- TRAINING SCHOOL		√		√		√
COMPANIES FINANCIAL VETTING					√	√	√
SPECIAL INVESTIGATIONS					√	√	√
FOLLOW UP AUDITS FROM PREVIOUS YEARS					√	√	√
POLICE INTERNAL AUDITORS GROUP					√	√	√
REPORTING TO RESOURCE AND STRATEGY COMMITTEE					√	√	√

APPENDIX B**MERSEYSIDE POLICE AUTHORITY****DRAFT ANNUAL INTERNAL AUDIT PLAN 2006/07**

MAIN FINANCIAL SYSTEMS	
PAYROLL	√
PENSIONS	√
ALLOWANCES AND EXPENSES	√
VEHICLE FLEET MANAGEMENT	√
PRIVATE DUTY INCOME	√
PROCUREMENT	√
ESTATES MANAGEMNET	√
INFORMATION TECHNOLOGY	√
CORPORATE GOVERNANCE ARRANGEMENTS	√
GENERAL LEDGER	√
OTHER FINANCIAL SYSTEMS	
TREASURY MANAGEMENT / PRUDENTIAL CODE	√
INTERPRETORS FEES	√
NON FINANCIAL SYSTEMS	
DNA AND RELATED FORENSIC SUPPORT	√
SICKNESS ABSENCE RECORDING & MONITORING	√
TIME RECORDING PROCEDURES AND ANNUAL LEAVE	√
COMPUTER AIDED RESOURCE MANAGEMENT SYSTEM (CARMS)	√
CONTROLLED STATIONERY	√
SECURITY AND DESTRUCTION OF AUDIO TAPES	√
BCU / ESTABLISHMENT AUDITS	
- NORTH LIVERPOOL B.C.U	√
- SEFTON B.C.U	√
- SOUTH LIVERPOOL B.C.U	√
- TRAINING SCHOOL	√
OTHER	
COMPANIES FINANCIAL VETTING	√
SPECIAL INVESTIGATIONS	√
FOLLOW UP AUDITS	√



To: The Chairperson and Members
of the Resources and Strategy Committee

Meeting: Thursday, 13 April 2006

Report of the Chief Constable

TENDER MONITORING

1. Purpose

The purpose of this report is to keep Members informed of the tendering process followed by the force for the purchase of supplies, services or works of a significant amount (over £50,000 in any one case) as provided for in Standing Orders.

The report covers the period 1 September 2005 to 10 March 2006.

2. Recommendation

Members are invited to note this report.

3. Tender Process

- 3.1 Under Standing Order 7, the full tender procedure is required for supplies, services or works when the cost estimate is in excess of £50,000.
- 3.2 Under Standing Order 13, when that estimate is in excess of £500,000, the tenders are opened by a panel of Members, but otherwise tenders are opened in-house in the presence of either an ACC or a Civilian Director and a member of the Force Solicitor's staff.
- 3.3 Members asked to be kept informed of how the process had been implemented by receiving details of tenders requested, opened and evaluated, and procurements made. In accordance with the Members' wishes, the attached report shows details of tenders where the size of the transaction was estimated as in excess of £50,000.

4. Risk Assessment

Without proper monitoring of the process of opening tenders and awarding contracts there is the risk of compromising the integrity and transparency of the system, which could seriously undermine public confidence.

5. **Financial and Staffing Implications**

There are no direct staffing implications. All financial implications are given full consideration during the course of each tendering/awarding process and these are set out in the individual reports.

6. **Conclusion**

This report details the tender monitoring process, as requested by Members, who are asked to note this report.

**Bernard Hogan-Howe
Chief Constable**

Contact: *Helen Mercer, Force Solicitor*
Telephone: *0151 777 8080*
Background Papers: *Standing Orders and Tender Monitoring Returns from relevant departments.*

MERSEYSIDE POLICE AUTHORITY

To: **The Chairperson and Members
of the Resources and Strategy Committee**

Meeting: **Thursday, 13 April 2006**

TENDER MONITORING SUMMARY SHEET

1.1 Insurance Services

Estimate:	1 Year Total Package	£400,000.00
	3 Year Total Package	£1,200,000.00
		<u>3 Year</u>
Successful Tender:	Public/Employer's Liability	£955,350.00
	Personal Accident/Travel	£45,990.00
	Engineering	<u>£17,475.00</u>
	TOTAL	<u>£1,018,815.00</u>

2.1 Bromborough Station First Floor Re-Wire

Estimate:	£70,000.00
Successful Tender:	£57,552.00

2.2 Wirral and Copy Lane Custody Suites Digital CCTV Recording Equipment

Estimate:	£55,000.00
Successful Tender:	£58,013.73

2.3 Horticultural Maintenance Services

Estimate:	Contract not yet let - to be reported in next Monitoring Report, when evaluation of tenders is completed.
Successful Tender:	

**2.4 West Coast Ports
ANPR and CCTV Upgrades**

Estimate:

Successful Tender:

Contract not yet let - to be reported in next Monitoring Report, when evaluation of tenders is completed.

MERSEYSIDE POLICE AUTHORITY

STANDING ORDER 7

PURCHASES OVER £50,000

TENDER MONITORING

**1. TENDERS OPENED BY THE AUTHORITY
(Estimated cost more than £500,000).**

1.1 Insurance Services

(a) A description of the works/supply required with an indication of how the work / procurement fits force development / strategy:

Insurance contracts for:-

- A. Public/Employer's Liability Including claims handling services
- B. Personal Accident/Travel
- C. Engineering.

(b) Estimated cost and how arrived at:

1 year and 3 year estimated at £400,000.00 / £1,200,000.00, based upon existing contract prices for the full package of all covers in (a) above.

**(c) Expressions of interest / Invitation to tender:
(the numbers in each case)**

Four formal expressions of interest, but there were 21 on the list of Insurers who pre-qualified for the tender.

(d) Companies submitting tenders - listed alphabetically:

ACE
AON
Risk Management Partners
Royal Sun Alliance
St Paul
Zurich Municipal

(e) **Tender prices - listed in price order:**

	<u>Annual Cost</u>	<u>3 Year Cost</u>
A. Public/Employer's Liability	£240,416.00	£721,248.00
	£318,450.00	£955,350.00
	£408,670.00	£1,226,010.00
B. Personal Accident/Travel	£15,330.00	£45,990.00
	£20,960.00	£62,880.00
	£26,590.00	£79,770.00
	£31,605.00	£94,815.00
C. Engineering	£5,825.00	£17,475.00
	£6,166.00	£18,498.00
	£6,400.00	£19,200.00

(f) **Successful tenderer:**

- A. Risk Management Partners
- B. ACE
- C. HSB

(g) **Successful tender sum:**

- A. £955,350.00 (3 Year Contract)
- B. £45,990.00 (3 Year Contract)
- C. £17,475.00 (3 Year Contract)

(h) **Criteria for awarding contract:**

The tender included the following criteria, which formed the basis for evaluation:

- Compliance with tender documentation.
- Extensive experience of handling insurance and claims for Police and Local Authorities.
- Price.
- Breadth of Policy Cover.
- Risk Management Services.
- Ease of Administration.
- Additional Services or 'Added Value' services Providers could bring to the programme.
- Financial Stability.
- Equality and Diversity.

The awards were made as follows:

All tenderers met the selection criteria other than on price and cover, which was the final differentiator.

- A. Risk Management Partners were the only Insurer to quote for the full basis of liability cover, including terrorism. They therefore proved the most competitive combination of Cover and Price. The best insurer on price had significant cover deficiencies. The contract is placed direct with AIG (Europe) UK Ltd.
- B. ACE provided the most price competitive option.
- C. Risk Management Partners submitted the most competitive quote, the contract is placed direct with HSB Engineering Insurance Ltd.

(i) Any particular conditions:

Policies A & C are under a 3 year agreed term with an option to extend for a further 2 years.

B is a 3 year agreed term.

(j) Consultants' Costs:

None.

2. TENDERS OPENED IN FORCE
(Estimated cost more than £50,000 but less than £500,000)

2.1 Bromborough Station
First Floor Re-Wire

(a) A description of the works / supply required with an indication of how the work / procurement fits force development / strategy:

Bromborough Police Station: First Floor Electrical Re-Wire.

This Scheme is part of the planned programmed maintenance.

(b) Estimated cost and how arrived at:

£70,000.00

Estate Management Department prepared a priced Bill of Quantities.

(c) Expressions of interest / Invitation to tender:
(the numbers in each case)

Six companies invited to tender.

Six companies responded on time.

(d) Companies submitting tenders – listed alphabetically:

BR Electrical and Mechanical Services Limited

EPI Ashdale Engineering Limited

IED Installations Limited

McGoff and Vickers Limited

Glyn Nuttall

Lorne Stewart

(e) Tender prices – listed in price order:

£57,552.00

£58,202.20

£61,822.00

£65,583.40

£70,237.24

£71,118.34

(f) Successful tenderer:

Glyn Nuttall Limited

(g) Successful tender sum:

£57,552.00

The competitive successful price reflects that, on this occasion, the Contractor had the labour available and was keen to carry out the works.

(h) Criteria for awarding contract:

Contract awarded to lowest tenderer.

(i) Any particular conditions:

None.

(j) Consultants' Costs

None incurred.

**2.2 Wirral and Copy Lane Custody Suites
Digital CCTV Recording Equipment**

(a) A description of the works / supply required with an indication of how the work / procurement fits force development / strategy:

Wirral and Copy Lane Custody Suites: Replace CCTV Recording Equipment with Digital Recorders.

This work is part of a Force initiative to replace analogue recording equipment that is beyond economical repair due to the lack of availability of replacement parts.

(b) Estimated cost and how arrived at:

£55,000.00

An external firm of consultants was engaged by the Estate Management Department to prepare a Bill of Quantities.

**(c) Expressions of interest / Invitation to tender:
(the numbers in each case)**

Four companies invited to tender.
Three companies responded on time.
One company declined to tender.

(d) Companies submitting tenders – listed alphabetically:

ADT Fire and Security
Initial Electronic Security Systems
Saturn Security Installations Limited

(e) Tender prices – listed in price order:

£58,013.73
£70,477.00
£72,977.61

(f) Successful tenderer:

ADT Fire and Security

(g) Successful tender sum:

£58,013.73

(h) Criteria for awarding contract:

Contract awarded to lowest tenderer.

(i) Any particular conditions:

None.

(j) Consultants' Costs

£250.00

2.3 Horticultural Maintenance Services

Contract not yet let - to be reported in next Monitoring Report, when evaluation of tenders is completed.

**2.4 West Coast Ports
ANPR and CCTV Upgrades**

Contract not yet let - to be reported in next Monitoring Report, when evaluation of tenders is completed.

