

**RECOMMENDATION OF AUDIT COMMITTEE TO COUNCIL
FOLLOWING MEETING HELD ON 25 NOVEMBER 2021**

Appointment of External Auditor to the Council

The Audit Committee considered a report setting out the options available to the Council for the appointment of an external auditor for the five-year period 2023/24 to 2027/28. The Council had previously opted into the ‘appointing person’ national audit appointment arrangements established by the Public Sector Audit Appointments (PSAA).

The options available to the Council are to:

- (a) Arrange their own procurement and make the appointment themselves
- (b) Arrange the procurement in conjunction with other bodies
- (c) Join and take advantage of the national collective scheme administered by the PSAA.

The Committee considered that the sector-wide procurement by the PSAA (option c) would be likely to produce the best outcome and result in reduced costs compared to the other options, avoid the need to oversee a local auditor procurement and contract management process, and provide a better opportunity to secure the appointment of a qualified auditor.

Under the local audit regulations full Council are required to make the decision. The Audit Committee therefore recommend to Council to opt into the national scheme managed by Public Sector Auditor Appointments as the “Appointing Person”.

Councillor J. Boughtflower
Chair of Audit Committee