

## **COUNCIL MEETING – 15 DECEMBER 2021**

### **ARRANGEMENTS FOR THE APPOINTMENT OF EXTERNAL AUDITORS**

#### **RECOMMENDATION**

**That Council accept the invitation from Public Sector Audit Appointments to ‘opt in’ to the sector led option for the appointment of external auditors for five financial years commencing 1 April 2023**

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Extract from the Minutes of the Audit and Governance Committee meeting on 25 November 2021

#### **43 Arrangements for the Appointment of External Auditors**

The Committee considered the proposals for appointing the Council’s external auditors for the five-year period from 2023/24.

In 2017 the Council opted into the ‘appointing person’ national auditor appointment arrangements established by Public Sector Audit Appointments (PSAA) for the period covering the accounts for 2018/19 to and including the audit of the 2022/23 accounts.

Section 7 of the Local Audit and Accountability Act 2014 stated that a ‘relevant authority must appoint a local auditor to audit its accounts for a financial year no later than 31 December in the preceding financial year’.

The PSAA was now inviting the Council to opt in for the next appointing period, covering audits for 2023/24 to 2027/28, along with all other authorities, so that the PSAA could enter into a number of contracts with appropriately qualified audit firms and appoint a suitable firm to be the Council’s auditors.

#### **RESOLVED:**

That Council be recommended to accept the invitation from Public Sector Audit Appointments to ‘opt in’ to the sector led option for the appointment of external auditors for five financial years commencing 1 April 2023.