

Rother District Council

Report to	-	Council
Date	-	20 December 2021
Report of the	-	Audit and Standards Committee
Subject	-	Reference from the Audit and Standards Committee

The Council is asked to consider the recommendation arising from the Audit and Standards Committee meeting held on 6 December, as set out below.

AUDIT AND STANDARDS COMMITTEE – 6 December 2021

AUDIT REPORT

AS21/36. EXTERNAL AUDIT CONTRACT FROM 2023/24

Members received the report of the Assistant Director Resources which gave details of the procurement process to appoint external auditors covering audits from 2023/24 to 2027/28.

During Autumn 2021, all local government bodies needed to make important decisions about their external audit arrangements from 2023/24, either through their own procurement processes to make the appointment themselves or in conjunction with other bodies, or they could join and take advantage of the national collective scheme administered by Public Sector Audit Appointments (PSAA).

The report proposed that the sector-wide procurement conducted by the PSAA would produce better outcomes, be more cost efficient and be less burdensome for the Council than a procurement undertaken locally. If the Council wished to take advantage of the national auditor appointment arrangements, it was required under the local audit regulations to make the decision at full Council. The opt-in period started on 22 September 2021 and closed on 11 March 2022. To opt into the national scheme from 2023/24, the Council needed to return completed opt-in documents to PSAA by 11 March 2022.

RECOMMENDED: That:

- 1) the Public Sector Audit Appointment's invitation to opt into the sector-led option for the appointment of external auditors to principal local government and police bodies for five financial years from 1 April 2023 be accepted; and
- 2) the Chief Finance Officer be authorised to opt in to the national scheme for auditor appointments for the provision of external audit services starting with the audit of the 2023/24 accounts.

(Audit and Standards Agenda Item 11)

Councillor A.K. Jeeawon
Chairman of the Audit and Standards Committee