

ITEM 10

Motion arising from recommendation:

That the Council becomes an opt-in local authority for Public Sector Audit Appointments Limited to make all arrangements for the appointment of its external auditor from 1 April 2018, for a compulsory appointment time period of 5 financial years.

AUDIT AND ACCOUNTS COMMITTEE 30 November 2016

Minute Extract

45/16 Public Sector Audit Appointments Limited

The Committee considered a report which stated that under the Local Audit and Accountability Act 2014 and the Local Audit (Appointing Person) Regulations 2015, the Council had the option in respect of future appointment of its external auditor for the audit year from 1 April 2018.

Public Sector Audit Appointments Limited (hereafter referred to as the PSAA) was a not for profit company established by the Local Government Association. PSAA was currently supporting audits appointed by the Audit Commission and going forward would act as the appointing person for auditors for principal government bodies, such as the Council, utilising a national appointments arrangements. However in order to benefit from this appointment process, the Council must submit a signed acceptance to PSAA by 9 March 2017.

It was a statutory requirement that the acceptance for PSAA to act was taken by Council.

Auditor appointments for the audit of accounts 2018/2019 financial year must be confirmed by 31 December 2017.

Resolved to recommend to Council that the Council becomes an opt-in local authority for Public Sector Audit Appointments Limited to make all arrangements for the appointment of its external auditor from 1 April 2018, for a compulsory appointment time period of 5 financial years.