

## COUNCIL 9<sup>th</sup> February 2022

Audit Committee 29<sup>th</sup> November 2021

### 48 APPOINTMENT OF AUDITORS

The Head of Finance presented a written report on the requirement to appoint External Auditors for the five year period 2023/24 to 2027/28. Resulting from the Local Audit and Accountability Act 2014, in 2016 Public Sector Audit Appointments (PSAA) was implemented as the appointing body for local authority audits and Members of the Audit Committee at their meeting on 19<sup>th</sup> September 2016 were asked to consider the preferred approach for appointing External Auditors for a period of five years from April 2018. Following that meeting Calderdale Council along with the overwhelming majority of other councils and other relevant bodies determined to opt into the national scheme for the five-year period from 2018/19 to 2022/23 rather than proceed with the process required to appoint their own external auditors.

PSAA was now undertaking a procurement for the next appointing period, covering audits for the five-year period 2023/24 to 2027/28. During Autumn 2021 all local government bodies need to make important decisions about their external audit arrangements from 2023/24. They have options to arrange their own procurement and make the appointment themselves or in conjunction with other bodies, or they can join and take advantage of the national collective scheme administered by PSAA. The report highlights what those options require.

Councillor Leigh MBE and Councillor Baines MBE discussed the need for the decision be made at this meeting and that in their experience over two decades the need for a decision to appoint external auditors for a period of five years had occurred where Members of this Committee had always opted for the option within the National Framework in place at the time. In response, Officers advised that it was their duty to explain all options available within the report and provide their opinion on those options.

**\*RESOLVED that Members recommend to Council that that the Council accepts the Public Sector Audit Appointments 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.**