

**Minutes of:**               **AUDIT COMMITTEE**

**Date of Meeting:**       12 January 2022

**Present:**               Councillor M Whitby (in the Chair)  
                  Councillors S Butler, U Farooq, I Gartside, B Mortenson,  
                  J Rydeheard, M Smith and S Wright

**Also in attendance:** Karen Murray - Mazars

**Public Attendance:** No members of the public were present at the meeting.

**Apologies for Absence:** Councillor M Hayes

---

**AU.1       DECLARATIONS OF INTEREST**

Councillor Steve Wright declared a personal interest in any item relating to schools in the Borough as his wife is employed at a local school.

**AU.2       STATEMENT OF ACCOUNTS**

Sam Evans reported that all of the required work had been completed and the External Auditors had received the outstanding information required.

Councillor Rydeheard explained that he had asked for a recorded vote.

**On being put the result of the vote was as follows:**

To approve the recommendations set out in the report:

Councillors Butler, Farooq, Mortenson, Whitby and S Wright

Not to approve the recommendations set out in the report:

Councillors Gartside, Rydeheard and M Smith

**Delegated decisions:**

1. That the final audited version of the Statement of Accounts for the 2020/2021 financial year be approved in line with the provisions of the Accounts and Audit Regulations 2015 (as amended by the Accounts and Audit (Amendment) Regulations 2021).
2. That Mazars be thanked for their support and advice during the audit process.

**AU.3       AUDIT COMPLETION REPORT**

Karen Murray reported that the audit work had been completed and it was anticipated that Mazars would issue an unqualified opinion, without modification, on the financial statements.

**Delegated decision:**

That the matters and issues arising from the audit and contained within the Audit Completion Report (ISA (UK+I) 260 Financial Statement Report) presented by Mazars be accepted.

#### **AU.4 APPOINTMENT OF EXTERNAL AUDITORS**

Sam Evans presented a report explaining that the current auditor appointment arrangements cover the period up to and including the audit of the 2022/23 accounts. The Council, as with the vast majority of other Council's, opted into the 'appointing person' national auditor appointment arrangements which were established by Public Sector Audit Appointments (PSAA) for the period covering the accounts for 2018/19 to 2022/23.

PSAA is now undertaking a procurement exercise for the next appointing period, covering audits for the 2023/24 to 2027/28 financial years. During Autumn 2021 all Local Government bodies need to make important decisions about their external audit arrangements from 2023/24. The other options for the procurement are to arrange their own procurement and make the appointment themselves or, in conjunction with other bodies, they can join and take advantage of the national collective scheme administered by PSAA.

The report concluded that the sector wide procurement was the best option for the Council and set out the reasons for this conclusion.

#### **Delegated decision:**

That the Council accepts the PSAA 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.

**COUNCILLOR M WHITBY**  
**Chair**

**(Note: The meeting started at 7.30 pm and ended at 7.50 pm)**