

Extract of Audit Committee Minutes

Minutes of the remote informal meeting held on Monday, 13th December, 2021 commencing at 1.30 pm.

244 Appointment of External Auditors

Considered –

The report of the Corporate Director – Strategic Resources which set out proposals for appointing the external auditor to the Council (including the North Yorkshire Pension Fund) for the accounts for the five-year period from 2023/24.

Karen Iveson (Assistant Director - Strategic Resources) introduced the report, highlighting that the recommendation was that the Council should accept the invitation of Public Sector Audit Appointments (PSAA) to opt into the sector-led option for the appointment of external auditors to principal local government and police bodies with effect from 1 April 2023. Two other options were available, namely, (i) for the Council to appoint its own external auditor following procedures set out in the relevant Act; and (ii) for the Council to act jointly with other authorities to procure an external auditor following procedures set out in the relevant Act. Karen Iveson highlighted that the date of 1 April 2023 coincided with the transition to a new unitary council for North Yorkshire. The matter had been discussed by the Section 151 Officers of the eight existing councils in North Yorkshire who were supportive of opting into the sector-wide procurement conducted by PSAA because they felt that, on balance, this would produce better outcomes and would be less burdensome for the Council than a procurement undertaken locally.

Members discussed the report and expressed strong support for the officer recommendation. They commented that the other two options would not be an efficient use of officer time and would not be value for money. They added that this would be their opinion even if a review of local government was not being implemented at the same time.

The officers clarified that the recommendation of this informal meeting would be submitted to the Chief Executive and, subject to his approval, to a meeting of the Executive in January 2022 and thereafter to a meeting of the full Council for formal decision.

Resolved –

That the following be proposed to the Chief Executive Officer for consideration under his emergency delegated powers:- The Audit Committee Members recommend 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.