

# Finance and Audit Scrutiny Committee

Excerpt of the Minutes of the meeting held on Wednesday 9 February 2022 in the Town Hall, Royal Leamington Spa at 6.00pm.

**Present:** Councillor Nicholls (Chair); Councillors: Ashford, Davison, R Dickson, Jacques, Leigh-Hunt, Luckhurst, Murphy, Tracey and Syson.

**Also present:** Councillor Bartlett (Portfolio Holder for Culture, Tourism & Leisure), Councillor Day (Leader of the Council), Councillor Hales (Portfolio Holder for Transformation/Resources) and Councillor Matecki (Portfolio Holder for Homes, Health and Wellbeing)

## 64. **Apologies and Substitutes**

- (a) there were no apologies for absence; and
- (b) Councillor Leigh-Hunt substituted for Councillor Grey and Councillor Jacques substituted for Councillor Illingworth.

## 65. **Declarations of Interest**

There were no declarations of interest made.

## 70. **Appointment of External Auditors**

The Committee considered a report from Finance which set out proposals for appointing the external auditor to the Council for the accounts for the five-year period from 2023/24.

It was concluded that accepting Public Sector Audit Appointments' (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 provided the best route for the appointment of external auditors for the Council.

Under the current arrangements up to 2022/23, Stratford-on-Avon District Council (SDC) and Warwick District Council (WDC) had different auditors. SDC's auditors were Ernst Young; WDC's auditors were Grant Thornton. The new contracts from 2023/24 provided the ideal opportunity for both Councils to have the same auditors in the run-up to the proposed merger in April 2024. The requirement for the Councils to have the same auditor would be stressed to PSAA.

In terms of alternative options, if the Council did not use the national appointment arrangements, it would need to establish its own auditor panel with an independent chair and independent members to oversee a local auditor procurement and ongoing management of an audit contract.

In response to questions from Members, the Head of Finance advised Members that a report had also been to Stratford-on-Avon District Council's

Audit and Standards Committee and its Council, and it had duly notified PSAA that it would also be joining the same process.

**Recommended** to Council that 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, be approved.

(The meeting ended at 8.00pm)