

**Extract from the minutes of the Cabinet meeting on 1 February 2017**

**140. Appointment of External Auditor**

The Assistant Chief Executive submitted a report a copy of which had been circulated to each Member.

*RECOMMENDED TO COUNCIL* that that the Council opts in to the appointing person arrangements made by Public Sector Audit Appointments (PSAA) for the appointment of external auditors.

*REASONS*

It was likely that a sector wide procurement conducted by PSAA would produce better outcomes for the Council than any procurement the Council undertook itself or with a limited number of partners. Use of the PSAA would also be less resource intensive than establishing an auditor panel and conducting its own procurement.

Regulation 19 of the Local Audit (Appointing Person) Regulations 2015 required that a decision to opt in must be made by Full Council. To comply with this regulation Cabinet was asked to make a recommendation to Council.

*ALTERNATIVE OPTIONS*

To establish an auditor panel and conduct our own procurement. This would be a far more resource intensive process and, without the bulk buying power of the sector led procurement, would be likely to result in a more costly service.