# County Council – 16 February 2017

Recommendation from the Audit and Governance Committee meeting held on 20 January 2017

## **Appointing the External Auditor**

The Committee considered a report regarding the procurement of an external auditor.

Members noted the advantages of a single external auditor following local government reorganisation, but also that there would be benefits to retaining the existing auditor, KPMG, for a further year prior to closing the accounts on any potential new authority for the first time.

The Chief Accountant confirmed that there was scope within the procurement process with Public Sector Appointments Ltd (PSAA) to consider the continuity benefit of retaining KPMG as the external auditor in the short term.

#### Resolved

- 1. That the content of the report and particularly the options available for the procurement of the external auditor be noted; and,
- 2. That consideration be given to retaining the existing internal auditor, KPMG, until such time as a new Authority is formed following local government reorganisation.

### **RECOMMENDED**

That the County Council be recommended to agree to:-

- 1. Opt into the sector-led auditor procurement process being led by Public Sector Audit Appointments Ltd (PSAA); and,
- 2. Delegate responsibility to the Chief Financial Officer to ensure that the County Council is active in supporting delivery of best value for money arrangements across all Dorset Councils in light of LGR arrangements yet to be confirmed.

#### Reasons for Recommendations

- 1. To enable officers of the County Council to progress arrangements for the appointment of the Authority's external auditor.
- 2. To ensure the Chief Financial Officer and his staff could work effectively with other Dorset Councils to ensure best value for money and deliver effective and efficient audit arrangements in the transition to potential new governance structures across the county.