

Report to: Cabinet

Date of Meeting: 4 December 2017

Report Title: Public Sector Audit (PSAA) Limited Appointment of External Auditor

Report By: Tom Davies, Chief Auditor

Purpose of Report

For the Audit Committee to recommend that Cabinet accept PSAA Limited's appointment of Grant Thornton (UK) LLP as the Council's External Auditor.

Recommendation(s)

- 1. To accept the recommendation for Grant Thornton (UK) LLP as the Council's External Auditor**

Reasons for Recommendations

Part 3 of the Constitution of the Council (Responsibility for Functions) states that the Audit Committee should "Recommend to the Cabinet any change of the External Audit provider".

Introduction

1. For audits of the accounts from 2018/19, PSAA is responsible for appointing an auditor to principal local government and police bodies that had chosen to opt into its national auditor appointment arrangements.
2. Hastings Borough Council opted in to PSAA's national auditor appointment arrangements along with virtually every other local authority. The alternative would have involved set-up of a costly external auditor appointment panel and a resource intensive procurement exercise that would have been unlikely to match the expected reduction in individual scale fees savings of those through PSAA of around 18%.
3. PSAA appointed Grant Thornton (UK) LLP to Hastings Borough Council and the Audit Committee resolved that it had no objection to this appointment at its meeting held on 21 September 2017.
4. Grant Thornton (UK) LLP is the fifth largest Accountancy firm in the UK ranked by revenue and the largest firm in local government external audit provision.
5. Further details about the [appointment process](#) in Hastings Borough Council can be found online

Wards Affected

None

Policy Implications

Please identify if this report contains any implications for the following:

Equalities and Community Cohesiveness
Crime and Fear of Crime (Section 17)
Risk Management
Environmental Issues
Economic/Financial Implications
Human Rights Act
Organisational Consequences
Local People's Views
Anti-Poverty

Additional Information

[The Constitution of the Council:](#)

[Report on the PSAA Appointment of External Auditor, 21 September 2017:](#)

Officer to Contact

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