

## WEST OXFORDSHIRE DISTRICT COUNCIL

Excerpt of the minutes of the meeting of the  
**Audit and General Purposes Committee**

Held in Committee Room 1, Woodgreen at 6.00 pm on **Thursday, 17 February 2022**

### PRESENT

Councillors: Alex Postan (Chairman), Dan Levy (Vice-Chair), Joy Aitman, Andrew Beaney, Julian Cooper, Rupert Dent, Colin Dingwall, Harry Eaglestone, Gill Hill, Richard Langridge, Martin McBride and Elizabeth Poskitt.

Officers: Elizabeth Griffiths (Chief Finance Officer, Deputy Chief Executive and Section 151 Officer), Lucy Cater (SWAP) and Amy Bridgewater-Carnall (Democratic Services Manager).

#### **27 Minutes of Previous Meeting**

The minutes of the meeting held on 24 November 2022 were approved and signed by the Chairman as a correct record.

#### **28 Apologies for Absence**

Apologies for absence were received from Councillors Jake Acock, Duncan Enright and Alex Wilson.

#### **29 Declarations of Interest**

There were no declarations of interest received.

#### **30 Participation of the Public**

There was none.

#### **31 External Audit Contract**

Members received a report from the Section 151 Officer which asked them to consider the options for procuring the Council's external audit services for the period from 2023/24 and to make a recommendation to Council.

The report advised that the process for re-tendering for External Audit in Local Authorities in England, for contracts due to start from 2023/24, was now underway and the Council needed to decide whether to procure its own External Auditor or opt into the National Procurement Framework.

The procurement process and contract management presented an administrative burden to the Council, however, this was currently performed by PSAA. PSAA has now built up considerable expertise and has been working hard to address the issue that has arisen with the Contracts over the last couple of years. The PSAA Prospectus is included at Annex A and included a proposed timescale for the procurement which was due to commence in February 2022 and award contracts in August 2022.

An alternative option was that the Council could procure its own contract for External Audit services. However, this option lacked the benefits of economies of scale offered by the PSAA

route and crystallises the risks in the External Audit market as set out in paragraphs 1.4 to 1.6 of the report.

The Chief Finance Officer introduced the report and advised that it was the framework agreement that was up for renewal. West Oxfordshire District Council would retain the service from Grant Thornton for another year and having spoken to other S151 officers, many authorities were struggling with their external audit service.

Mrs Griffiths reiterated the difficulties experienced in finishing the audits, citing Covid, staff sickness and shortages at Grant Thornton as the main issues. This had resulted in replacement officers approaching Council officers for further information, despite assurances that they were nearing the end of their enquiries. This had added to the pressure on Council officers.

Members discussed the potential pitfalls of procuring a contract outside of PSAA, which could involve greater scrutiny, officer time and money in the long run. In response to a query from Councillor Dent, Mrs Griffiths could not say for definite which firms were on the PSAA list but thought it would probably include Grant Thornton.

Councillor McBride noted the instability of the sector nationally and felt it would be beneficial to stay with the stability of PSAA.

Councillor Cooper queried if Grant Thornton's delay in finishing the audit of the accounts would result in reduction in costs for the Council. He also asked if the LGA had done anything with government departments to address the issue. In response to his query relating to the Council working with bordering authorities such as Warwickshire, officers advised that Warwick District had also agreed to continue with PSAA and had not procured their own contracts.

Mrs Griffiths felt that the fee set by Grant Thornton originally had likely been surpassed a while ago, considering the level of work and length of time it had taken to progress the audit.

The Chairman suggested that the Committee write to the LGA expressing their concerns and asking if they could progress the issue.

Having considered the report, and having discussed the options with the officers present, the Committee

**Resolved that**

- a) the options for procuring the Council's external audit service for the period from 2023/24 are noted; and
- b) Recommends to Council procurement through the National Procurement Framework using Public Sector Audit Appointments Ltd.