

## **BOSTON BOROUGH COUNCIL**

At the Meeting of Boston Borough Council held at the Jakemans Community Stadium, Pilgrim Way, Wyberton, Boston, on Monday, 7<sup>th</sup> March 2022 at 6.30 pm

Present:

The Mayor (Councillor Frank Pickett), in the Chair  
Councillors Tracey Abbott, Tom Ashton, Alison Austin, Richard Austin BEM, David Brown, Katie Chalmers, Michael Cooper, Anton Dani, Anne Dorrian, Deborah Evans, Paul Goodale, Martin Griggs, Neill Hastie, Martin Howard, Jonathan Noble, Brian Rush, Judith Skinner, Paul Skinner, Aaron Spencer, Yvonne Stevens, Peter Watson, Judith Welbourn, Nigel Welton and Stephen Woodliffe

Officers –

Chief Executive, Deputy Chief Executive – Corporate Development and Section 151 Officer, Assistant Director – Governance and Monitoring Officer, Democratic Services Delivery Manager, and Civic and Member Services Officer.

### **38 MINUTES**

The minutes of the meeting of the Council held on 22 November 2021 were taken as read and signed by the Mayor as a correct record.

### **39 APOLOGIES**

Apologies for absence were received from Councillors Peter Bedford, Alan Bell, George Cornah, Viven Edge and Chelcei Trafford.

### **40 COMMUNICATIONS**

The Chief Executive reported that the Motion on Notice set out on the agenda for the meeting had been withdrawn.

The Chief Executive reminded Members that, in accordance with the Local Authorities (Standing Orders) (England) (Amendment) Regulations 2014, all votes on the budget and council tax setting reports would be taken as recorded votes.

The Chief Executive announced that that, in accordance with present arrangements for the selection of Mayor, Councillor Anne Dorrian had agreed to serve as Mayor for the municipal year 2022/23.

The Chief Executive reported a change in the Membership of the Planning Committee, with Councillor Frank Pickett replacing Councillor Chelcei Trafford.

### **41 DEPUTATIONS AND PETITIONS**

The Chief Executive reported there were no deputations or petitions.

## **42 QUESTIONS FROM ELECTED MEMBERS**

The Chief Executive reported there were three questions from Councillor Tom Ashton and one question from Councillor Brian Rush.

### **Question asked by Councillor Tom Ashton pursuant to paragraph 11 of the Rules of Procedure as set out in the Constitution:-**

Over the last few months, having had the honour of serving as Deputy Mayor and supporting the Mayor in representing our Borough, it has occurred to me that there may be occasions where the Deputy Mayor is called upon to represent the Mayor on occasions where the Mayor would ordinarily be expected to be robed.

Keen as I am to leave my mark on any role I am privileged to take on, I have resolved to ensure that future Deputy Mayors shall have a robe appropriate for the ancient dignity of our Borough, by purchasing a robe which I believe to be suitable for the purpose.

On behalf of the Borough Council, will you accept my donation of this robe and hat for the use of my successors as occasion requires?

### **Response by Councillor Nigel Welton:-**

Thank you Councillor Ashton for your question and kind offer, on behalf Boston Borough Council I would like to thank you for your generosity. To put this into context we have in the past obtained quotes for a Deputy Mayors robe which was £1765 for a robe and a further £500 for a hat, you can imagine my response. So thank you Councillor Ashton your donation will be a welcome addition to the civic attire.

### **Supplemental question asked by Councillor Ashton pursuant to paragraph 11.6 of the Rules of Procedure as set out in the Constitution:-**

Thank you Councillor Welton. In this Platinum Jubilee Year, would you agree in principle that all the Councillors of a Chartered Borough such as Boston should be appropriately robed on principal civic occasions?

### **Response by Councillor Welton:-**

I agree with Councillor Ashton, the cost of providing robes is £1300 per robe, this amounts to £36,400, I don't believe that this would be a popular use of public money at this time.

### **Question asked by Councillor Tom Ashton pursuant to paragraph 11 of the Rules of Procedure as set out in the Constitution:-**

Appreciating that this building is a fantastic asset for our town, and it has been a privilege to use it over recent months, I am however concerned that we are neglecting to use buildings which the Council owns, and meeting at a location which is remote from town.

Could you tell me what it costs to hold Council and Committee Meetings at Boston United Football Club (Jakemans Stadium)?

**Response by Councillor Nigel Welton:-**

The charges for the hire of this venue depend on which room is used and the timing and length of the meeting. The average cost for a meeting of Full Council is £100.

**Question asked by Councillor Tom Ashton pursuant to paragraph 11 of the Rules of Procedure as set out in the Constitution:-**

For all the years I have been familiar with our fabulous Chamber at West Street, the clock on the wall of our Chamber has been stopped at a very random time. Does the Council have an estimate for the cost of repairing this clock and maintaining it in a state of good repair?

**Response by Councillor Welton:**

I again thank Councillor Ashton for notice of his question.

The clock in the Council Chamber requires the skills and expertise of a specialist horologist, who are few and far between. Enquiries have been made with companies who may be able to assist and I will keep you updated on progress.

**Question asked by Councillor Brian Rush pursuant to paragraph 11 of the Rules of Procedure as set out in the Constitution:-**

For some many months, we have become aware of a refrigerated vehicle, which it seems has been parking overnight in the Market Place, on Tuesdays and Fridays, and is clearly plugged into an electrical supply outlet, near the beautifully presented and highly regarded Hoppers, the Jewelers, in the Market Place.

I am aware that this provision has been ongoing now for many months, so I was encouraged by the fact that we are all here this evening, looking at budgets overheads costs and charges, etc.

So this meeting has presented me with an ideal opportunity to find out just how much, Boston Borough Council has been charging this vendor, for what we all know is becoming a rapidly rising electrical commodity?

I expect that other local rate-paying Butchers, will be interested in the answer also?

**Response by Councillor Tracey Abbott:-**

Thank you for your question. Those traders who use their own vehicles to trade are charged per foot. The Trader in question operates from a plot of 10 foot, but is charged at a rate of £2.70 per foot, this compensates the Council for the cost of electricity.

**Supplemental question asked by Councillor Rush pursuant to paragraph 11.6 of the Rules of Procedure as set out in the Constitution:-**

Thank you for your response, but I don't think you understood my question. How much is the vendor charged to park overnight and to charge his refrigerated vehicle using the Council's electricity supply. In total how many hours is the vehicle connected to the electricity. I would ask that all Members are provided with sight of charges and useage. Also what safety measures are in place for a vehicle left unattended overnight whilst connected to the electricity.

**Response by Councillor Abbott:-**

I refer Councillor Rush to my response to a previous similar question asked by him.

The Council has not passed a directive to allow vehicles to park overnight in Boston Market Place. The Markets team have allowed the butchers van to park in the events space the night before Markets on a trial period, if this is causing an obstruction, issues or complaints we will happily review this process. No charge is currently levied for this van.

**43 QUESTIONS FROM MEMBERS OF THE PUBLIC**

The Chief Executive reported there were no questions from the public.

**44 DECLARATIONS OF INTEREST**

None.

**45 AUDIT AND GOVERNANCE COMMITTEE MINUTES**

**It was moved by Councillor Peter Watson, seconded by Councillor Anton Dani and**

<p><b>RESOLVED that the confirmed minutes of the meeting of the Audit and Governance Committee held on 8 November 2021 be received.</b></p>
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**46 ANNUAL BUDGET REPORT 2022/23, MEDIUM TERM FINANCIAL STRATEGY, CAPITAL PROGRAMME, TREASURY MANAGEMENT STRATEGY AND ANNUAL DLEIVERY PLAN**

Councillor Jonathan Noble, Portfolio Holder for Finance, introduced a report by the Deputy Chief Executive (Corporate Development) and S151 Officer, setting out the Council's proposed Revenue and Capital Budgets for 2022/23 and onwards, the Medium Term Financial Strategy (MTFS) to 2026/27 and associated financial documentation for approval, including the Treasury Management Strategy and the setting of fees and charges.

The report stated that the draft Local Government Settlement announced on 16 December 2021 had been finalised and provided additional detail of continuing and

additional one off support to councils, including confirmation of allocations of Revenue Support Grant, Rural Services Delivery Grant and New Homes Bonus (NHB).

An additional one year allocation of New homes Bonus would be received for 2022/23 due to delays in implementing a replacement scheme, however this was likely to be for one year only with no further legacy payments expected in future years. Some NHB (£414,000) was supporting the base in 2022/23 and plans would need to be taken forward to address the situation for future years, depending on what future schemes emerged.

A Fair Funding Review had been expected to set new baseline funding allocations for all local authorities, to simplify the existing system and to provide an up to date assessment of authorities relative needs and resources. Early consultation had been undertaken by the Department for Levelling Up, Housing and Communities, but there was insufficient information to date for informed estimates to be made. It was likely that any changes would be transitioned to mitigate the immediate impact on authorities (positive or negative). The proposed budget assumed no financial changes from the review and when details became available Members would be updated.

As part of its response to Government in response to the settlement, the Council had made further representations regarding the Drainage Board Levy. In particular its impact on the Councils ability to make use of the Council Tax that it raised through housing number increases and annual Council Tax rises to support services, rather than offset the annual levy charge increase.

The key elements of the final 2022/23 Budget and MTFS were summarised in the report and set out in detail in the appendices attached to the report.

- The 2022/23 revenue and capital estimates for the General Fund (Appendix A)
- The Medium Term Financial Strategy for the General Fund (Appendix A)
- A scheduled of movements in Council reserves (Appendix 5)
- General Fund Capital Programme (Appendix A)
- Treasury Management Strategy (Appendix 6)
- Proposed Fees and Charges for 2022/23 (Appendix 4)
- Treasury Management Strategy, MRP Policy and Annual Investment Plan 2022/23 (Appendix 6)
- The South and East Lincolnshire Councils Partnership Annual Delivery Plan 2022/23 (Appendix 7)

Key assumptions made within the current 5 year MTFS included:-

- An annual increase in Council Tax of £4.95;
- Maximising income generation through investment and growth and looking at new opportunities into the medium term;
- Allowance for unavoidable growth on services (i.e. new statutory obligations and pay and contractual inflation) but no allowance for any increase in general inflation;

- Ongoing budget challenge to ensure that budgets were aligned with corporate priorities;
- An annual delivery plan as part of the new South and East Lincolnshire Councils Partnership to look at areas for future sharing and efficiency.

The budget showed an efficiency target requirement for 2022/23 of £282,000. Future years figures were highly volatile due to the level of uncertainty around future funding arrangements. During the development of the budget numerous savings and income generating opportunities had and were being explored in order to address the savings requirement. Many of the opportunities would be related to the South and East Lincolnshire Councils Partnership through partnership working and maximising the opportunities these arrangements presented.

The General Fund Specific Reserves were budgeted to reduce by £5.167m (net) in 2022/23, predominantly to fund the NNDR deficit through carried forward s31 grant. The figure could change as a result of the outturn for 2021/22.

The five year General Fund Capital Programme focused on the core principles of capital investment and included provision for investment and growth linked to the Council's strategic objectives. Final decisions on the individual projects would be subject to approval and detailed business cases. The main schemes included in the 2022/23 General Fund Programme related to Towns Fund Projects, capitalised enhancements and disabled facilities grants.

The Treasury Management Strategy had been presented to the Audit and Governance Committee on 7 February 2022. Corporate and Community Committee had considered the draft budget on 17 February and it had been referred to Council by Cabinet on 23 February 2022 with a recommendation for approval.

The proposed budget had been subject to a public consultation process, and the responses received were set out at Appendix 8. Only 16 responses had been received and of those 86% were opposed to any increase in the council tax levels.

During debate the following comments were made:-

- The on-going conflict between Russia and the Ukraine would potentially impact on the Council's energy bills;
- The Council should not operate as a business and not make profits from residents, its purpose was to serve the community;
- Revised fees and charges for burials and the crematorium were welcomed, but concern that some fees were listed as price on application, Members would not know what they were voting for;
- The price on application related to bespoke weddings at the Guildhall, the cost would be dependant on the services requested;
- Annual large deficits requiring efficiencies to be made could not be sustained year on year without being detrimental to the delivery of services;
- The proposed budget was balanced and continued to offer value for money in difficult circumstances;

It was noted that as a result of lobbying Government had agreed for the Internal Drainage Boards to continue to use red diesel. However the agreement had been received too late to be taken into account for the IDB levies for 2022/23 and would be reflected in future years.

In summing up the Portfolio Holder thanked the s151 Officer and Finance Team for their hard work in preparing a balanced and prudent budget.

**It was moved by Councillor Jonathan Noble, seconded by Councillor Paul Skinner and**

**RESOLVED**

1. That the Revenue Estimates for the General Fund for 2022/23 set out at Appendix A be approved.
2. That the Medium Term Financial Strategy set out at Appendices A, 1 and 2 be approved.
3. That the Capital Programme set out at Appendix A be approved.
4. That the Fees and Charges for 2022/23 set out at Appendix 4 be approved.
5. That the use of Reserves as detailed at Appendix 5 be approved.
6. That the Treasury Management Statement and Strategy, including the Minimum Revenue Provision policy and Investment Strategy set out at Appendix 6 be approved.
7. That the South and East Lincolnshire Council's Annual Delivery Plan 2022/23 set out at Appendix 7 be approved.
8. That delegated authority be granted to the Deputy Chief Executive Corporate Development (S151) to use the Covid budget pressures smoothing reserve, if required, during the 2022/23 financial year, to smooth any fluctuations in income the Council may still be experiencing as a result of the consequences of the COVID-19 pandemic.

**In accordance with Local Authorities (Standing Orders) (England) (Amendment) Regulations 2014 the vote was taken as a recorded vote:**

**For**

Cllr Tracey Abbott  
Cllr Tom Ashton  
Cllr Alison Austin  
Cllr Richard Austin  
Cllr David Brown  
Cllr Katie Chalmers  
Cllr Michael Cooper  
Cllr Anton Dani

**Against**

Cllr Paul Goodale  
Cllr Neill Hastie  
Cllr Martin Howard  
Cllr Brian Rush  
Cllr Judy Welbourn

**Abstain**

Cllr Anne Dorrian  
Cllr Deborah Evans  
Cllr Martin Griggs  
Cllr Jonathan Noble  
Cllr Frank Pickett  
Cllr Judith Skinner  
Cllr Paul Skinner  
Cllr Aaron Spencer  
Cllr Yvonne Stevens  
Cllr Peter Watson  
Cllr Nigel Welton  
Cllr Stephen Woodliffe

#### **47 COUNCIL TAX SETTING 2022/23**

Councillor Jonathan Noble introduced a report by the Deputy Chief Executive (Corporate Development) and Section 151 Officer setting out the proposed charge to be levied on the Council Taxpayers for the services provided in the Borough.

The report stated that formal resolutions were required to set the Council Tax in accordance with the Local Government Finance Act 1992 (as amended). The formal resolutions were detailed at Appendix A, proposing that the Band D council tax should be set at £202.86 for 2022/23, a £4.95 (2.50%) increase on 2021/22 levels.

The precept requirements for the Boston Town Area Committee, Parish Councils, Lincolnshire County Council and the Police and Crime Commissioner were set out in the report.

It was commented that the method of funding Internal Drainage Boards as part of the Borough Council's element of Council Tax was confusing for residents as they would assume that the Council received all of the funds raised. The financing for IDBs should be centralised from Government and lobbying should be continued to raise the issue.

The Portfolio Holder concluded that the amount of increase proposed was sensible and proportionate, and information would be circulated with the Council Tax Bills to highlight that of every £10 of council tax collected the Borough Council received just 48p.

**It was moved by Councillor Jonathan Noble, seconded by Councillor Paul Skinner and**

**RESOLVED that the formal Council Tax resolutions for 2022/23 as set out in Appendix A and summarised at section 4.1 of the report and reproduced below, be approved.**

**In accordance with the Local Authorities (Standing Orders) (England) (Amendment) Regulations 2014 the vote was taken as a recorded vote:**

<b>For</b>	<b>Against</b>	<b>Abstain</b>
Cllr Tracey Abbott	Cllr Neill Hastie	Cllr Paul Goodale
Cllr Tom Ashton	Cllr Martin Howard	
Cllr Alison Austin	Cllr Brian Rush	
Cllr Richard Austin	Cllr Judy Welbourn	
Cllr David Brown	Cllr Judy Welbourn	
Cllr Katie Chalmers		
Cllr Michael Cooper		
Cllr Anton Dani		
Cllr Anne Dorrian		
Cllr Deborah Evans		
Cllr Martin Griggs		
Cllr Jonathan Noble		
Cllr Frank Pickett		
Cllr Judith Skinner		
Cllr Paul Skinner		
Cllr Aaron Spencer		
Cllr Yvonne Stevens		
Cllr Peter Watson		
Cllr Nigel Welton		
Cllr Stephen Woodliffe		

**FORMAL COUNCIL TAX RESOLUTION:**

**Council is recommended to approve the following resolutions:**

- 1 It is to be noted that on 16 December 2021 the Council calculated: -
  - (a) the Council Tax Base 2022/23 for the District as **20,051** (item T in the formula in section 31B(3) of the Local Government Finance Act 1992, as amended) and;
  - (b) Dwellings in those parts of the district to which a Parish precept relates as shown in **Appendix B**
2. Calculate that the Council Tax requirement for the Council's own purposes for 2022/23 (excluding Parish precepts and Boston Special Expenses) is **£4,067,547**
- 3 That the following amounts be calculated by the Council for the year 2022/23 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 as amended (the Act): -
  - (a) **£43,591,330** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act;
  - (b) **(£38,281,475)** being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act;
  - (c) **£5,309,855** being the amount by which the aggregate at 3(a) above

exceeds the aggregate at 3(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its Council Tax requirement for the year (item R in the formula in Section 31a (4) of the Act);

- (d) **£264.82** being the amount at 3(c) divided by the amount at 1(a) (item T), calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of Council Tax for the year (including Parish precepts);
  - (e) **£1,242,308** being the aggregate amount of all special items (Including Parish precepts) referred to in Section 34(1) of the Act (see **Appendix B**);
  - (f) **£202.86** being the amount at 3(d) less the result given by dividing the amount at (e) by the amount at 1(a) calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of council tax for the year for dwellings in those parts of its areas to which no special item relates;
  - (g) The figures shown in **Appendix C**, being the amounts given by adding to the amount at 3(f) the amounts of the special item or items relating to dwellings in those parts of the district divided in each case by the amount at 1(b), calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate;
  - (h) The figures shown in **Appendix D**, being the amounts given by multiplying the amounts at 3(f) and 3(g) by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the Act as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.
4. That it be noted that for the year 2022/23 the Lincolnshire County Council (LCC) and the Police and Crime Commissioner (PCC) for Lincolnshire have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:-

<b>Council Tax 2022/23</b>	<b>A £</b>	<b>B £</b>	<b>C £</b>	<b>D £</b>	<b>E £</b>	<b>F £</b>	<b>G £</b>	<b>H £</b>
<b>Lincolnshire County Council</b>	954.78	1,113.91	1,273.04	1,432.17	1,750.43	2,068.69	2,386.95	2,864.34
<b>Police &amp; Crime Commissioner for Lincolnshire</b>	184.20	214.90	245.60	276.30	337.70	399.10	460.5	552.60
<b>Boston Borough Council</b>	135.24	157.78	180.32	202.86	247.94	293.02	338.10	405.72
<b>Average Parish Including BTAC Special Expense Area</b>	41.31	48.19	55.08	61.96	75.73	89.50	103.27	123.92
<b>Aggregate of Council Tax Requirements</b>	1,315.53	1,534.78	1,754.04	1,973.29	2,411.80	2,850.31	3,288.82	3,946.58

5. That having calculated the aggregate in each case the amounts at 3(h) and 4 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the amounts shown in **Appendix E** as the amount of Council Tax for 2022/23 of the categories of dwellings shown.
6. **Appendix F** provides definitions for the formal Council Tax resolution.

## **48 PAY POLICY STATEMENT 2022/23**

Councillor Paul Skinner introduced a report by the Deputy Chief Executive (Corporate Development) and Section 151 Officer, setting out the Council's Pay Policy Statement for 2022/23.

The report stated that under Section 30 of the Localism Act 2011, a pay policy statement was required to be produced annually, and must set out the authorities policies for a financial year relating to:-

- The remuneration of Chief Officers
- The remuneration of the lowest paid employees
- The relationship between the Chief Officers remuneration and that of other officers.

The Pay Policy Statement for 2022/23 was attached at Appendix A of the report and included details of the South and East Lincolnshire Council Partnership and the remuneration information of Chief Officers shared across the partnership, including those not directly employed by the Council.

The policy once approved must be published on the Council's website as close to 31 March as possible.

**It was moved by Councillor Paul Skinner, seconded by Councillor Nigel Welton and**

**RESOLVED that the Pay Policy Statement 2022/23 as set out at Appendix A be approved.**

#### **49 APPOINTMENT OF EXTERNAL AUDITORS**

Councillor Jonathan Noble introduced a report by the Deputy Chief Executive (Corporate Development) and Section 151 Officer, setting out arrangements for the appointment of external auditors.

The report stated that at its meeting on 21 November 2016 the Council had opted into the 'appointing person' national auditor appointment arrangements established by Public Sector Audit Appointment Limited (PSAA) for the period covering the accounts for 2018/19 to 2022/23.

Under the Local Government Audit and Accountability Act 2014, the Council was required to appoint an auditor to audit its accounts for each financial year. Three options were available to the Council:-

- To appoint its own auditor, which required it to follow the procedure set out in the Act;
- To act jointly with other authorities to procure an auditor following the procedures in the Act;
- To opt into the national auditor appointment scheme administered by a body designated by the Secretary of State as the 'appointing person'. The body currently designated for the role was PSAA.

PSAA was undertaking a procurement for the next appointing period, covering audits for 2023/24 to 2027/28. All local government bodies needed to make important decisions about their external audit arrangements from 2023/24 and the report concluded that the sector wide procurement conducted by PSAA would produce better outcomes and would be less burdensome for the Council than a procurement undertaken locally as:-

- collective procurement reduced costs for the sector and for individual authorities compared to a multiplicity of smaller local procurements;
- if it did not use the national appointment arrangements, the Council 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;
- it was the best opportunity to secure the appointment of a qualified, registered auditor - there were only nine accredited local audit firms, and a local procurement would be drawing from the same limited supply of auditor resources as PSAA's national procurement; and

- supporting the sector-led body offered the best way of to ensuring there was a continuing and sustainable public audit market into the medium and long term.

The national opt-in scheme, as recommended, provided the following benefits:

- the appointment of a suitably qualified audit firm to conduct audits for each of the five financial years commencing 1 April 2023;
- appointing the same auditor to other opted-in bodies that were involved in formal collaboration or joint working initiatives to the extent this was possible with other constraints;
- managing the procurement process to ensure both quality and price criteria were satisfied. PSAA had sought views from the sector to help inform its detailed procurement strategy;
- ensuring suitable independence of the auditors from the bodies they audited and managing any potential conflicts as they arose during the appointment period;
- minimising the scheme management costs and returning any surpluses to scheme members;
- consulting with authorities on auditor appointments, giving the Council the opportunity to influence which auditor was appointed;
- consulting with authorities on the scale of audit fees and ensuring they reflected scale, complexity, and audit risk; and
- ongoing contract and performance management of the contracts once these had been let.

The auditor appointed at the end of the procurement process would undertake the statutory audit of accounts and the Best Value assessment of the council in each financial year, in accordance with all relevant codes of practice and guidance. The appointed auditor would also be responsible for investigating questions raised by electors and had powers and responsibilities in relation to Public Interest Reports and statutory recommendations.

The auditor must act independently of the council and the main purpose of the procurement legislation was to ensure that the appointed auditor was sufficiently qualified and independent.

It was noted that since the audit contracts were last awarded in 2017, there had been many changes resulting in an urgent drive for the Financial Reporting Council (FRC) to deliver rapid, measurable improvements in audit quality. In addition the situation had been accentuated by growing auditor recruitment and retention challenges, the complexity of local government financial statements and increasing levels of technical challenges as bodies explored innovative ways of developing new or enhanced income streams to help fund services.

PSAA was now inviting the Council to opt in for the second appointing period for 2023/24 to 2027/28 along with all other eligible authorities. Based on the level of opt-ins it would enter into contracts with appropriately qualified audit firms and appoint a

suitable firm as the Council's auditors. Details of the invitation from PSAA were provided in Appendix A of the report.

**It was moved by Councillor Jonathan Noble, seconded by Councillor Peter Watson and**

**RESOLVED**

1. 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 accepted.
2. That delegated authority be given to the Section 151 officer (or deputy in their absence) to communicate the willingness of the council to join the scheme, led by PSAA and to enter into the scheme after a satisfactory examination / negotiation of the proposed terms and conditions is concluded.

(The meeting ended at 7.55 p.m.)