



**Council**  
**17 July 2018**  
**External auditor reappointment**

**Classification** Public

**Purpose** For decision

**Issue** Crowe was appointed as external financial auditor in February 2017 for two years which could be extended for a further three year period subject to satisfactory performance.

Crowe has completed two audits (FY2016-17 and FY2017-18) and is due for reappointment.

The re-appointment of Crowe was considered by Audit Committee in June 2018.

**Recommendation** To reappoint Crowe for a further three year period.

**Financial and resourcing implications** None

**Equality and diversity implications** None

**Communications implications** None

**Annex** None

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## **Background**

1. Under its Terms of Reference the Audit Committee makes a recommendation to Council on the appointment of financial auditors to conduct the annual financial audit.
2. The current auditor, Crowe was appointed as the external financial auditor in February 2017 for a two year period which could be extended for a further three years subject to satisfactory performance.
3. Crowe has completed two audits (FY2016-17 and FY2017-18) and is due for reappointment.

## **Discussion**

4. Each year Audit Committee receives a paper evaluating the performance of the external financial auditors. The report on Crowe last year, and also the report which was considered at the June 2018 Meeting of the Committee, demonstrated the auditors performance has been satisfactory and in line with Audit Committee's expectations.
5. Audit Committee also has the opportunity to meet with the auditors face-to-face at two of the three meetings each year. Firstly in March when the audit plan is considered and then in June when the auditors present their audit findings report. Additionally, at the June meeting, Audit Committee has the opportunity to meet with the auditors in private session without the Executive being present. No issues concerning the performance of Crowe have been reported to the Executive by the Audit Committee.
6. Audit Committee considered the reappointment of Crowe at its meeting of 28 June 2018 and was content to recommend to Council their reappointment for a further three years.

**Recommendation:** to reappoint Crowe for a further three year period.