

## **Report to Audit Committee**

**Subject:** Recruitment of co-opted Audit Committee Member

**Date:** 23 June 2026

**Author:** Deputy Chief Executive and Monitoring Officer

### **Purpose**

To seek approval to commence recruitment for another co-opted member on to Audit Committee.

### **Recommendation**

#### **That Members:**

- 1) Authorise the Deputy Chief Executive to commence the recruitment process for one independent co-opted member to join the Audit Committee
- 2) Establish an interview panel of 3 members drawn from the membership of the Audit Committee; and
- 3) Agree that the panel, shall bring a recommendation as to appointment to Council
- 4) Agree that the remuneration to Independent Co-opted Members on the Committee be reviewed

## **1 Background**

- 1.1 The Chartered Institute of Public Finance and Accountancy's (CIPFA) position statement on audit committees in local authorities and police bodies in England and Wales issued in 2022 sets out the purpose, model, core function and membership of an audit committee. The statement took into account recommendations from the Independent review into the Oversight of Local Audit and Transparency of Local Authority Financial Reporting by Sir Tony Redmonds in 2020 ("the Redmond Review").

- 1.2 In particular the Redmond Review, recommended that Local Authorities appoint at least one independent member to Audit Committee to ensure they have the necessary expertise to carry out their role effectively. As a result of this recommendation, CIPFA were asked to strengthen their guidance in this regard.
- 1.3 The CIPFA position statement builds on the Redmond Review recommendation and states that “CIPFA recommends that each authority audit committee should include at least two co-opted independent members.” This guidance is considered best practice and a number of authorities have already co-opted one or two independent members to Audit Committee. The Independent Members should have the appropriate knowledge and experience to fulfil the role and support the Committee, including sound financial and accounting knowledge. CIPFA have provided some guidance on the person specification required for the role.
- 1.4 The ultimate appointment of the co-opted member, and the effective change in the Audit Committee make -up would require approval from Council.
- 1.5 In March 2024, Audit Committee approved the recruitment of two co-opted members onto Committee. After a recruitment exercise was undertaken, there was only one suitable candidate and in July 2024, Council approved the appointment of Jonathan Causton as an independent co-opted member onto Audit Committee.

## **2 Proposal**

- 2.1 It is proposed that the Audit Committee, in line with CIPFA guidance agrees to the commencement of a recruitment exercise to try and co-opt a second independent member onto Audit Committee. Application packs will be prepared in line with CIPFA guidance and the roles advertised through the Council’s usual recruitment processes.
- 2.2 Applicants will be shortlisted by the Deputy Chief Executive and Chief Financial Officer in consultation with the Chair of Audit Committee and it is proposed that Committee establish an interview panel, of at least 3 members from the Committee to undertake the interview process and recommend suitable candidates for appointment to Council.

## **3 Alternative Options**

- 3.1 The Committee could determine not to recruit another co-opted member to the Committee, however this would be contrary to CIPFA recommendation. It was always envisaged that a second recruitment exercise be run but this was never commenced due to capacity.

## **4 Financial Implications**

- 4.1 On appointment, the co-opted member will be entitled to receive the co-opted members' allowance agreed as part of the Members' Allowances Scheme. The current level of allowance to co-opted members on Audit Committee has not been reviewed since the appointment in July 2024. It is proposed that the Independent Remuneration Panel review the current rates.

## **5 Legal Implications**

- 5.1 Audit Committee do not have authority to appoint independent members to the Committee or agree payment levels so any recommendations must be considered by Council and pay levels considered by the Independent Remuneration panel as they form part of the Member's Allowance Scheme. Whilst it is not a statutory requirement to appoint co-opted members, it is considered best practice by CIPFA for the effective performance of Audit Committees and the Committee should have regard to this.

## **6 Equalities Implications**

- 6.1 There are no equalities implications arising from this report. The recruitment process for the co-opted roles will be inclusive and accessible.

## **7 Carbon Reduction/Environmental Sustainability Implications**

- 7.1 There are no carbon reduction/environmental sustainability implications arising from this report.

## **8 Appendices**

- 8.1 Appendix 1 – Job description

## **9 Background papers**

- 9.1 None

## **10 Local Government Reorganisation**

- 10.1 It is recognised that if appointed, the role will only be in existence at this authority until vesting day on the new authority, however, it will be expected that any future Audit Committee established will have independent members and this will be a good opportunity for someone to gain experience in the role and support this Council with key audit decisions as we prepare for LGR.

**Statutory Officer approval**

**Approved by the Chief Financial Officer**

**Date:**

**Drafted by the Monitoring Officer**