



# COMBINED FIRE AUTHORITY

27 SEPTEMBER 2017

## EXTERNAL AUDITOR APPOINTMENT

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### JOINT REPORT OF CHIEF FIRE OFFICER AND TREASURER

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#### PURPOSE OF REPORT

1. This report sets out the outcome of the sector wide procurement undertaken by Public Sector Audit Appointments (PSAA) for the appointment of the Authority's external auditor.

#### BACKGROUND

2. At the meeting of the Authority held on 24 November 2016, members received a report on the proposal to opt-in to a sector wide procurement along with all other local authorities to enable PSAA to enter into a number of contracts with appropriately qualified audit firms and appoint a suitable firm to be the Authority's auditor. Following consideration of the options for the appointment of the auditor members agreed to accept PSAA's invitation to 'opt in' to the sector led option for the appointment of external auditors for five financial years commencing 01 April 2018.

#### PROPOSED APPOINTMENT

3. Following the outcome of the procurement process, PSAA wrote to the Chief Fire Officer and the Treasurer on 14 August 2017 to consult on the appointment of Mazars LLP as the Authority's auditor. The letter requested a formal response to the proposal by Friday 22<sup>nd</sup> September 2017.
4. Mazars is a large global audit and accounting firm with over 18,000 professionals in 79 countries worldwide. In the UK the firm ranks in the top ten with 1,700 employees and 140 partners working out of 19 offices and UK fee income in 2016 of £160m. The firm's dedicated public audit team has significant experience in providing external audit to public sector bodies. It comprises individuals with experience of auditing councils, combined authorities, police bodies, fire and rescue authorities, local government pension funds and other public bodies. In addition to its audit contract with PSAA, the firm also has a substantial portfolio of NHS audits and is one of the National Audit Office's framework suppliers for central government audit.
5. Mazars are the Authority's current auditor and provide an excellent service having established an effective and professional working relationship with both officers and member representatives on the Audit and Risk Committee. The appointment of Mazars is therefore welcomed and the Treasurer responded positively to the consultation stating that the Authority had no objection to the proposed appointment.
6. The PSAA Board will now consider all proposed auditor appointments at its meeting scheduled for 14 December 2017 following which they will write to all opted-in bodies to confirm auditor appointments.

## RECOMMENDATION

7. Members are requested to **note** the proposal to appoint Mazars LLP as the Authority's external auditor for the five years commencing 01 April 2018.