

## Appendix 1

### Email received from Public Sector Audit Appointments (PSAA) on 24 September 2020

Dear Mr Henry

I write in your capacity as the s151 officer of the West Northamptonshire shadow authority which comes into existence on 1 April 2021 and wanted to alert you to the auditor appointment requirements under the [Local Audit and Accountability Act 2014](#), as the authority must appoint a local auditor to audit its accounts for a financial year not later than 31 December in the preceding financial year.

As a relevant authority, West Northamptonshire has the option of making its own auditor appointment arrangements as set out in the act, or opting into the PSAA appointing person arrangements.

I set out below the process to be followed if the new council were to decide that it wished to opt into the PSAA appointing person arrangements.

#### West Northamptonshire Council

Public Sector Audit Appointments Limited (PSAA) is specified by the Secretary of State for Housing, Communities and Local Government as the appointing person for principal local government bodies under the [Local Audit and Accountability Act 2014](#) and the [Local Audit \(Appointing Person\) Regulations 2015](#) (the Regulations). This specification requires PSAA to appoint the external auditor to principal local government bodies that choose to opt into its national appointment arrangements. The Regulations (regulation 10) provide that a newly-established eligible authority may opt in by giving notice to PSAA of the decision to become an opted-in authority. This decision must be taken in accordance with regulation 19 of the Regulations. The authority will remain an opted-in authority for the remainder of the applicable five-year compulsory appointing period (2018/19 to 2022/23).

West Northamptonshire Council is eligible to become an opted-in authority from 1 April 2021, for the remaining two years of the appointing period covering the accounts for 2021/22 to 2022/23. A form of notice of the decision to opt in is attached to this email. If the new authority decides to opt in, please complete this notice and send it by email to [auditorappointments@psaa.co.uk](mailto:auditorappointments@psaa.co.uk). We will confirm receipt of the completed notice by email. Once we have received your notice, we will consult on the proposed auditor appointment. Further information on the [auditor appointment process](#) is available on the PSAA website.

Further information on [PSAA](#) and its [appointing person arrangements](#) are also available on our website.

PSAA confirms it is willing to receive opt-in notices by email to [auditorappointments@psaa.co.uk](mailto:auditorappointments@psaa.co.uk) and will confirm receipt of all notices by email.

Please note that PSAA is required to maintain a [list of opted in bodies](#), which is available on our website. To ensure we are able to communicate with opted-in bodies to discharge our statutory duties as an appointing person, PSAA keeps a record of the contact details of the chief executive and director of finance for each opted-in body.

If you have any questions, please contact us at [auditorappointments@psaa.co.uk](mailto:auditorappointments@psaa.co.uk).

Kind regards

Andrew

**Andrew Chappell**

Senior Quality Manager

Public Sector Audit Appointments Limited

W: <http://www.psaa.co.uk>

