

INDEPENDENT PERSON GUIDANCE

Guidance taken from the Redmond Review:

“Fundamentally, it is important that councils, as with other public bodies, have appropriate measures in place: the government considers it proportionate to establish a simple principle that local authorities should have an audit committee, with at least one independent member. Mandating for audit committees would ensure widespread take-up, along with improved public accountability. Consequently, based on the consultation feedback, we will be making Audit Committees, with at least one independent member, a mandatory requirement, once Parliamentary time allows. We will continue to consult with partners on how this should be implemented. In the intervening period, the government would encourage local bodies to establish their arrangements in line with CIPFA’s guidance, including appointing independent members. We are providing £15m per annum to local bodies over the next 3 years to support with increased new burdens from the Redmond Review and increasing audit demands. The government has also noted the importance of training. To support capability further, government is providing funding via the Local Government Association sector grant, for targeted training events for audit committee chairs and members. The government continues to work with the LGA on expanding their offer during 2022/23.”

CIPFA guidance states the following:

“The audit committees of local authorities should include co-opted independent members in accordance with the appropriate legislation. Where there is no legislative direction to include co-opted independent members, CIPFA recommends that each authority audit committee should include at least two co-opted independent members to provide appropriate technical expertise.”