

# **TONBRIDGE & MALLING BOROUGH COUNCIL**

## **AUDIT COMMITTEE**

**23 June 2008**

### **Report of the Director of Finance**

#### **Part 1- Public**

#### **Matters for Information**

##### **1 APPOINTMENT OF DISTRICT AUDITOR**

**A report advising Members of the arrangements to appoint a new District Auditor to TMBC.**

##### **1.1 Introduction**

- 1.1.1 Members are aware that before the end of the financial year, Lindsey Mallors took up a new position with the Audit Commission covering the London area.
- 1.1.2 The Commission advertised to fill the vacancy, but to ensure continuity of service, Lindsey Mallors has continued to be our 'named' District Auditor until the new appointment takes up his/her new post.
- 1.1.3 Under the Audit Commission Act 1998, the Commission may appoint:
  - an officer of the Commission (District Auditor);
  - a firm; or
  - an individual who is not an officer of the Commission.
- 1.1.4 Officers of the Commission and any other individuals who are appointed must be appropriately qualified (as defined in the Act).
- 1.1.5 The Chief Executive has received a letter from the Audit Commission advising that Andy Mack, an officer of the Commission, has been appointed as a new District Auditor in the South East. The Commission propose that Andy Mack takes responsibility for our audit, but this is subject to a consultation and approval period.
- 1.1.6 The consultation period ends on 13 June, and the Chief Executive has confirmed that we have no objections to the appointment. The appointment now needs to be formally approved by the Audit Commission and I understand the process

normally takes between four and eight weeks. Hopefully Members of the Committee will be able to meet Andy Mack at the next meeting.

## **1.2 Legal Implications**

- 1.2.1 The duty to appoint auditors to local government is the Commission's core statutory function in relation to audit.

## **1.3 Financial and Value for Money Considerations**

- 1.3.1 Nil

## **1.4 Risk Assessment**

- 1.4.1 Nil

Background papers:

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Nil

Sharon Shelton  
Director of Finance