



Public Sector Audit Appointments

**Non-Executive
Director
Candidate Pack**

Contents Page

Words from the Chair	3
Background information.....	4
Person Specification	6
Remuneration and time commitment.....	9
ED&I information.....	10
Application Process	11

Welcome from the Chair



Thank you for applying to join PSAA.

There is no doubt that there are very real challenges facing local public audit and ministers have been clear about their commitment to addressing these. PSAA, with others in the current system, has a key role to play for the benefit of the local bodies on whose behalf we work and in the public interest – you have the opportunity to help us achieve this.

We are looking for a NED to join our board and work with me and our small but dedicated team, led by our CEO, Tony Crawley. Delivering our responsibilities to appoint auditors, to manage a new procurement round in 2025 and to support the planned system changes will not be easy for us and our staff. If you have the necessary experience and enthusiasm to be a part of this vital process and support our role in important change, please apply.

We will particularly welcome applications from women and people of Black, Asian, or mixed heritage backgrounds.

I look forward to hearing from you.

Bill Butler
Chair, Public Sector Audit Appointments

Background Information

PSAA's Role

Public Sector Audit Appointments Limited (PSAA) is an independent, not-for-profit company, limited by guarantee, incorporated by the Local Government Association in August 2014.

Articles of Association of Public Sector Audit Appointments Limited

In July 2016, the Secretary of State specified PSAA as the appointing person for principal local government and police bodies under the provisions of the Local Audit and Accountability Act 2014 and The Local Audit (Appointing Person) Regulations 2015. Local government bodies in this context includes local authorities, combined authorities, police and fire bodies, national parks, passenger transport executives, waste authorities, functional bodies and other specified bodies.

As the appointing person PSAA is responsible for appointing auditors and setting fees for the principal bodies that choose to opt into our national scheme, overseeing auditor independence issues and monitoring audit firms' compliance with the contracts we enter into with them.

PSAA's Board and key governance arrangements

The PSAA Board currently comprises a non-executive Chairman, Bill Butler, and four other non-executive directors. The Board is supported by a highly experienced officer team. Information on Board members and the Senior Management team is available [here](#), including an organisation chart.

As a Companies Act body with a remit focused entirely on public money, it is essential that PSAA's governance is transparent and high quality. The Corporate governance framework - 2023 forms the base for PSAA's operations and conduct. PSAA has voluntarily adopted full accounts reporting, and has recently published its Annual report and accounts for 2022/23. The accounts for Public Sector Audit Appointments Limited (PSAA) are not consolidated into these statements because the LGA does not exercise or have the ability to exercise control over PSAA and the LGA is not in a position to benefit from its results and financial performance.

PSAA's [Business Plan to 31 March 2025](#) provides information on the key projects and areas of work.

PSAA's procurement of audit services

Over 99% of eligible bodies opted in to PSAA's national scheme, and the subsequent 2022 procurement of audit services on their behalf took place in a very challenging market. It took PSAA several rounds to secure enough supply, and the reality is that there was little competition. The [Procurement Outcome](#) section of PSAA's website summaries the result with links to the process and strategy.

The current position in local government audit

Local Government audit is in a very difficult place, as demonstrated by reports from the NAO, the Public Accounts Committee, the Levelling Up, Housing and Communities Select Committee (which also focused on financial reporting), and Sir Tony Redmond.

The challenges run deep and manifest most obviously in the deeply concerning backlog of delayed audit opinions. Parliamentary processes are underway to introduce statutory completion dates for the first time to tackle the backlog, but it is a solution that comes with major fallout. The Government acknowledges that it will take years for some bodies to emerge from the resulting disclaimed audit opinions, which are expected to be issued late in 2024 on a level that is unprecedented globally. The risk of reputational damage for the sector, bodies and individuals is enormous and multi-faceted.

PSAA has strongly welcomed the Government's commitment to overhaul local audit, and it is vital that lessons are learnt from the comprehensive failure of the 2014 reforms. They have resulted in an audit scope that does not focus on the priorities of the sector. There is a wholly inadequate supply market and no meaningful competition for our contracts, as the decision to rely entirely on the private sector for supply has backfired; currently there is a smattering of audit bodies without an auditor. Some clients have not had an external audit for several years. The collective impact of these factors has fundamentally undermined the value of public audit in the eyes of finance and audit workforces and wider stakeholders. At present the prospects for our next procurement in 2025 look very challenging, but PSAA is fully committed to do all we can to help the desperately needed re-build of assurance that public resources are being used appropriately in this vital sector.

Person Specification

We are looking to appoint a dynamic and passionate individual to join the Board.

The ideal candidate will have proven experience operating at a strategic level and demonstrate a deep commitment to public services with an interest in public audit and value for money.

We are interested in a range of skills and expertise to complement the existing board skill set and would encourage applications from individuals with expertise in people leadership and managing change, significant experience in Local Government finance, or a background in commercial audit to apply.

All candidates should be able to demonstrate:

- An unwavering commitment to the principles of Equality, Diversity and Inclusion, with evidence to support this. (Please refer to page 10 of this document for PSAA's Equality, Diversity and Inclusion statement).
- A good understanding of the nature of PSAA's business, the public audit regime, and the responsibilities of local public auditors;
- The ability to work collaboratively with others to form an effective team
- Experience working at Director level or above in their respective fields.
- Knowledge, understanding and commitment to the valuable contribution which an effective external audit service can make to help assure delivery of efficient local services and support public accountability;
- An understanding and appreciation of governance, risk and control arrangements;
- The capacity to bring independent and objective judgement to the Board's deliberations having careful regard to relevant legislation and regulations;
- The ability to contribute to the leadership and effective oversight of all aspects of the company's policies and performance with appropriate emphasis on ensuring that PSAA's specified statutory functions, funded by local bodies, are delivered effectively and efficiently.

Previous experience as a Non-Executive Director is not required for this role.

Comprehensive training and support will be provided as part of your onboarding.



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The Board

The Board approves strategy and exercises oversight in relation to the company's work in a range of important areas, including:

- Procuring audit services from registered local audit suppliers.
- Ensuring effective management of contracts with suppliers.
- Appointing auditors to each of the eligible bodies that opt into the company's national scheme.
- Setting scales of fees and, where appropriate, determining fee variations, payable by audited bodies; and
- Managing relationships with local bodies, contracted firms and other organisations involved in local audit with the aim of building a more stable, resilient and sustainable system.

The Board's detailed responsibilities include:

- Establishing and taking forward the statutory functions and objectives of PSAA consistent with its overall strategic direction.
- Ensuring that PSAA operates within the limits of its statutory authority and in accordance with any other conditions or administrative requirements relating to the use of public funds.
- Receiving and reviewing regular financial information concerning the conduct and management of PSAA's business and ensuring that it is informed in a timely manner about any relevant matters in relation to the company's activities.
- Approving and publishing the company's annual report and accounts.
- Demonstrating high standards of corporate governance and independence.
- Taking a balanced view of the company's approach to managing opportunity and risk.



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Remuneration and time commitment

Provisional Timetable

Dates	Activities
20 th November 2024	Application Deadline
6 th December 2024	Panel Longlist Meeting
TBC	Panel Interviews (in-person)
TBC	Appointment Decision

2025 Board Meeting Dates

The schedule of 2025 Board and Committee meetings is being prepared and will be available to share with candidates in advance of interviews.

Travel and expenses

PSAA re-imburses reasonable travel expenses (e.g. standard class rail, HMRC standard rate mileage) to PSAA's office base (Smith Square, Westminster) and other venues as required.

Expected time commitment

Up to 20 days per annum

Remuneration

Remuneration is £8,000 per annum and is currently under review.



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ED&I Information

Public Sector Audit Appointments (PSAA) is committed to promoting and valuing diversity in every aspect of the work it carries out. PSAA will strive to ensure that:

- All individuals (employees, suppliers and clients) are treated fairly, with dignity and respect.
- Opportunities provided will be open to all.
- The organisation benefits from the skills, talents and experience offered by a diverse workforce reflecting all sections of the community.
- The organisation builds a working environment based on inclusiveness and merit.
- Any and all personal data used in connection with this Policy shall be collected, held, and processed in accordance with the PSAA's Data Protection Policy.

PSAA recruitment processes are designed to attract applications from all sections of society and to ensure fair treatment throughout the recruitment and selection process.

This includes:

- Carrying out diversity monitoring of all applicants for jobs and reviewing such information regularly to identify any diversity issues that should be addressed.
- Checking that job and candidate specifications are relevant and non-discriminatory.
- Ensuring that the wording and images used in job adverts reflect and appeal to all sections of society.
- Offering effective induction and training to all recruits and make reasonable adjustments to the working environment or work arrangements to assist people with disabilities to secure their integration into the workplace.



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Application Process

Applications are to be submitted by midday on the 6th November 2024 via the [WIG website](#) or via email to The Whitehall & Industry Group via talent@wig.co.uk

To apply, please upload a CV, covering letter showing how you meet our requirements and an Equalities Monitoring Form – downloadable via the [WIG website](#). Your data will be stored separately from your application and will at no time be connected to you or your application.

We are committed to ensuring that all candidates can participate in the application process fairly. Should you require any reasonable adjustments or arrangements, please include this information in your application. Alternatively, please contact talent@wig.co.uk for further information on how we can support you throughout the recruitment process.

After the closing date, the appointing panel will longlist candidates' suitability for the role based on evidence provided in the applications against the Person Specification criteria outlined above.

For further information about the role, please refer to the posting on our website, or contact Cezanne Ritchie-Hutchinson – Talent Manager, The Whitehall & Industry Group via talent@wig.co.uk or **0207 227 4787**



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