

## **RECOMMENDATIONS TO COUNCIL FROM 11 JANUARY 2022 CABINET**

### **CAB92 COUNCIL TAX SUPPORT - FINAL SCHEME FOR 2022-2023**

Cabinet considered a report which set out that the council must implement a Council Tax Support (CTS) scheme for its working age residents for each financial year. The council had to first decide on a draft CTS scheme which was open for public consultation, and then must agree a final CTS scheme, taking into account the consultation responses.

Since 2017, authority had been delegated to the council Leader, in consultation with the relevant Portfolio Holder and the s151 Officer, to agree the draft CTS scheme. The draft CTS scheme was open for consultation from 19 October 2021 to 29 November 2021 and the 14 responses received were included in the report.

The final CTS scheme for 2022/2023 was a continuation of the 2021/2022 CTS scheme, with an uplift to the maximum weekly CTS that could be paid under the scheme.

The current limit of 75% would increase by 9% to 84% for 2022/2023 onwards. This brought the council in line with several other Norfolk authorities, and made the CTS scheme more generous at a time when working age people may still be financially impacted by Covid-19

In debating the report and recommendations Cabinet supported the increase proposed and noted that the number of people on middle incomes it supported would increase and thanked officers for the work carried out and the information provided.

**RECOMMENDED:** That the draft Council Tax Support scheme for 2022/2023 which went to public consultation be approved as the final Council Tax Support scheme for 2022/2023.

#### **Reason for Decision**

To ensure a CTS scheme for working age people for 2022/2023 is agreed by full Council by 11 March 2022.

### **CAB93 APPOINTMENT OF EXTERNAL AUDITORS**

Cabinet considered a report on proposals for the arrangements to appoint external auditors for the council's accounts for the five year period from 2023/2024.

The report set out the options for the appointment of an external auditor, each with varying risks and opportunities:

1. To make a stand-alone appointment which required the council to follow the procedure set out in the Local Government Audit and Accountability Act 2014

2. To act jointly with other authorities to procure an auditor (following the required procedures as set out in the Act)
3. To opt-in to the national auditor appointment scheme administered by PSAA (a body designated by the Secretary of State as the 'appointing person')

It was noted that the Audit Committee had considered the options and recommended to 'opt-in' to the scheme led by PSAA.

In discussing the report cabinet noted that there was a shortage of auditors nationally which was having an effect on the audits carried out in a number of authorities across the country, the borough's included.

In discussing the options available, cabinet was in agreement that the risks and additional work involved in carrying out the exercise alone or with a small number of authorities were much higher than entering into the PSAA scheme designated by the secretary of state which gave greater access to auditors and was more likely to attract a higher number of auditors to posts available and therefore more reassurance for the authority.

**RECOMMENDED:** That the council notify PSAA of the intention to "opt in" to the national auditor appointment scheme administered by a body designated by the Secretary of State as the 'appointing person'. Public Sector Audit Appointments Limited (PSAA) is specified as the 'appointing person' for principal local government under the provisions of the Local Government Audit and Accountability Act 2014 and the Local Audit (Appointing Person) Regulations 2015.

### **Reason for Decision**

To comply with the requirements of the Local Government Audit and Accountability Act 2014