Appendix A

Independence criteria for auditor panels

[The Local Audit (Auditor Panel Independence) Regulations 2014 (legislation.gov.uk)](#)

(2) A member of a relevant authority's auditor panel, other than a health service body's auditor panel, is "independent" at any given time if the following conditions are met—

a) the panel member has not been a member or officer of the authority within the period of 5 years ending with that time (the "last 5 years"),
b) the panel member has not, within the last 5 years, been a member or officer of another relevant authority that is (at the given time) connected with the authority or with which (at the given time) the authority is connected,
c) the panel member has not, within the last 5 years, been an officer or employee of an entity, other than a relevant authority, that is (at the given time) connected with the authority,
d) the panel member is not a relative or close friend of—
      a. a member or officer of the authority,
      b. a member or officer of another relevant authority that is connected with the authority or with which the authority is connected, or
      c. an officer or employee of an entity, other than a relevant authority, that is connected with the authority,
e) the panel member is not the authority's elected mayor,
f) neither the panel member, nor any body in which the panel member has a beneficial interest, has entered into a contract with the authority—
      a. under which goods or services are to be provided or works are to be executed, and
      b. which has not been fully discharged,
g) the panel member is not a current or prospective auditor of the authority, and
h) the panel member has not, within the last 5 years, been—
      a. an employee of a person who is (at the given time) a current or prospective auditor of the authority,
      b. a partner in a firm that is (at the given time) a current or prospective auditor of the authority, or
      c. a director of a body corporate that is (at the given time) a current or prospective auditor of the authority.