

Independence criteria for auditor panels

[The Local Audit \(Auditor Panel Independence\) Regulations 2014 \(legislation.gov.uk\)](https://www.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.