

# SAAA's Strategic Priorities 2025-2028

## Supporting Local Audit Reform

- Collaborate with MHCLG and sector partners to enhance audit processes for Smaller Authorities, promoting greater accountability and transparency.
- Establish a working relationship with the forthcoming Local Audit Office (LAO).
- Champion the role of a sector-led body in developing and overseeing the delivery of Limited Assurance Reviews.

## Supporting Our Suppliers

- Collaborate with audit suppliers to ensure smooth delivery of Limited Assurance Reviews.
- Work with MHCLG to address the impact of vexatious complaints on suppliers and Smaller Authorities.

## Reviewing Proper Practices

- Partner with Smaller Authorities Proper Practices Panel and sector stakeholders to review and update proper practices.
- Align the Annual Governance and Accountability Return (AGAR) with revised proper practices to support effective and transparent reporting.
- With partners, provide training and support to practitioners to meet updated assurance requirements.

## Making AGAR Digital

- Develop a secure, user-friendly digital portal for AGAR submissions.
- Ensure AGAR forms are accessible and compliant with accessibility legislation.
- Offer guidance and support to practitioners using the new digital portal and accessible forms.

## Developing the Contract

- Plan for the extension or retender of the current contract to maintain stability amid changes to local audit.
- Continue reviewing contract terms to attract longer term engagement with existing and new suppliers in the post-extension contract period.
- Engage with new market entrants to support bidding.

## Strengthening Governance

- Implement recommendations from the external governance review.
- Assess and adjust SAAA's staffing and resources as needed.
- Plan for future Board recruitment and skills development.

## Our Mission

To ensure the provision of effective and sustainable external audit for all Smaller Authorities.

## Our Vision

The correct completion and publication of the Annual Governance and Accountability Return enables communities to hold their local councils and other local bodies to account.

Every Smaller Authority has access to a competent external auditor, along with the information and support needed to meet audit requirements.

SAAA is recognised as a well-run and effective organisation.