

## **Report to the Audit & Governance Committee**



**Report reference:** AGC-003-2009/10  
**Date of meeting:** 22 June 2009

**Epping Forest  
District Council**

**Portfolio:** Finance & Economic Development  
**Subject:** External Auditors – Annual Plans and Fees  
**Responsible Officer:** Bob Palmer (01992 564279)  
**Democratic Services Officer:** Gary Woodhall (01992 564470)

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### **Recommendations/Decisions Required:**

**To consider and approve the External Auditor's Audit Plans and Fees**

### **Executive Summary:**

This Committee has within its Terms of Reference the considering of reports made by External Audit and inspection agencies, which are relevant to the functions of the Committee.

The Annual Audit Fee letter from PKF and the Annual Inspection Fee letter from the Audit Commission set out the work that the Audit Partner and Comprehensive Area Assessment Lead propose to undertake for the 2009/10 financial year and the cost of that work.

### **Reasons for Proposed Decision:**

The external auditor's Audit Plans must be considered to ensure that they meet the requirements of the Authority.

### **Other Options for Action:**

If Members felt that greater emphasis should be given to a particular area of work or some additional work should be included, the External Auditor could be asked to amend the plan or the Audit Commission could be requested to undertake an inspection in a particular area.

### **Report:**

1. The Annual Audit Fee Letter from PKF is attached as Annex 1 and will be presented to the Committee by Mr Richard Bint, Partner, and Ms Lisa Clampin, Director of Assurance & Advisory.
2. The Annual Inspection Fee letter from the Audit Commission is attached as Annex 2 and will be presented to the Committee by Mr Ian Davidson, Comprehensive Area Assessment Lead.
3. Members are asked to consider the plans and fees and approve them, if appropriate.

**Resource Implications:**

There are no additional resource requirements as these fees can be met from existing budgets.

**Legal and Governance Implications:**

Communication between the External Auditors and this Committee is a key part of the governance framework. Whilst the external audit itself is a statutory requirement.

**Safer, Cleaner and Greener Implications:**

None.

**Consultation Undertaken:**

None.

**Background Papers:**

None.

**Impact Assessments:**Equalities

The audit plan includes work to assist with the development of local action plans to address health inequalities.

Risk Management

The audit plan is based on the External Auditor's view of the key risks facing the Council in 2009/10.