

Report to the Audit and Governance Committee



**Epping Forest
District Council**

Report Reference: LDF-024-2010/11
Date of meeting: 14 February 2011

Portfolio: Finance and Economic Development.

Subject: Reports from the External Auditor.

Responsible Officer: Bob Palmer (01992 564279).

Democratic Services: Gary Woodhall (01992 564470).

Recommendations/Decisions Required:

(1) To consider and note the following reports from the external auditor:

- (a) Annual Audit Letter 2009/10;**
- (b) Audit Fee Outturn Summary for 2009/10;**
- (c) Grant Claim Certification for the year ended 31 March 2010; and**
- (d) Annual Audit Plan 2010/11.**

Executive Summary:

This Committee has within its Terms of Reference the considering of reports made by the external auditor.

The first report is the Annual Audit Letter for 2009/10, which summarises the key issues arising from PKF's work during the year. The detailed findings from the audit work have already been reported to this Committee and there are no additional recommendations in this report.

The second report is the Fee Outturn Summary for 2009/10, which sets out the final costs of the audit. The total code audit fee was £149,290, compared to an estimate of £145,290, and the claims and returns fee was £69,994, compared to an estimate of £61,101.

The third report is on Grant Claim Certification for the year ended 31 March 2010. This report summarises the main issues arising from the grant claim certification work and includes recommendations and an agreed action plan.

The final report is the Annual Audit Plan 2010/11, which provides an update on the 2010/11 Fee Letter issued in April 2010. This report updates PKF's risk assessment and sets out the audit strategy and scope of work.

Reasons for Proposed Decisions:

To comply with the Committee's Terms of Reference and ensure the proper consideration of these reports.

Other Options for Action:

There are no other options for action.

Report:

1. The reports will be presented to the Committee by Mr Richard Bint, Partner, and Ms Lisa Clampin, Director of Assurance & Advisory.

Resource Implications:

The additional fees for the 2009/10 audit year have been allowed for in the Council's revised estimates for 2010/11.

Legal and Governance Implications:

There are no legal implications or Human Rights Act issues arising from the recommendations in this report.

Safer, Cleaner, Greener Implications:

There are no implications arising from the recommendations in this report for the Council's commitment to the Nottingham Declaration for climate change, the corporate Safer, Cleaner and Greener initiative or any Crime and Disorder issues within the district.

Consultation Undertaken:

None.

Background Papers:

None.

Impact Assessments:Risk Management

An action plan has been agreed to address the areas of risk identified in the preparation of grant claims.

Equality and Diversity:

Did the initial assessment of the proposals contained in this report for relevance to the Council's general equality duties, reveal any potentially adverse equality implications? No

Where equality implications were identified through the initial assessment process, has a formal Equality Impact Assessment been undertaken? N/A

What equality implications were identified through the Equality Impact Assessment process?
N/A

How have the equality implications identified through the Equality Impact Assessment been addressed in this report in order to avoid discrimination against any particular group?
N/A