



Accountants &
business advisers

Epping Forest District Council

Fee outturn summary 2009/10

January 2011

1 Fee outturn

- 1.1 The Audit Commission's *Standing Guidance for Auditors* requires us to report the outturn fee position for the year against the budgeted fee included within your Audit Fee Letter, as updated in your Annual Audit Plan (issued in December 2009). We have now concluded the audit and agreed with officers further additional fees in respect of the accounts audit and the final outturn fee for 2009/10 is set out in the table below:

Audit area	Planned Fee per Annual Audit Plan £	Outturn Fee £	Variance £
Planning and Reporting	28,100	28,100	-
Financial Statements, including WGA	82,290	86,290	4,000
VFM Conclusion (including risk based work)	34,900	34,900	-
Total Code audit fee	145,290	149,290	4,000
Work outside of our audit Plan	£	£	£
Certification of claims and returns	61,101	69,994	8,893

- 1.2 The additional fees in respect of the accounts audit were as a result of difficulties encountered in obtaining and auditing the Whole of Government Accounts return, as reported in our 2009/10 Annual Audit Letter issued in November 2010.
- 1.3 The variance on the outturn fee for certification of claims and returns included in the table above is largely due to ongoing difficulties with the audit of the Housing and Council Tax Benefit Subsidy claim which required a notable amount of additional testing and several amendments. This is reported in more detail in our report on Grant Claim Certification for the Year Ended 31 March 2010, issued in January 2011.