

Councillor Anthony Watts  
Chairman of the Audit and Governance Committee  
Epping Forest District Council  
Civic Offices  
High Street  
Epping  
Essex  
CM16 4BZ

Our ref: 4008927/2012-13/DE/CR

24 October 2013

Dear Anthony,

### Final fee outturn 2012/13

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 Planning Letter 2012/13, as updated in your Audit Plan 2012/13 (issued in April 2013).

We have now concluded the audit and our fees to date and any variance to the original proposal are shown below.

AUDIT AREA	PROPOSED FEES £	FEES UPDATE £
Scale fee	85,329	85,329
Certification work	31,850	(note 1) 32,250
Total fees for audit services	117,179	117,579
Non audit fees	0	0

*Note 1 - Our work on the audit of the grant claims and other returns is in progress and we will report the findings from this work and the final fees separately.*

The current scale fees have increased from the proposed fees as a result of the certification work fee, which has been amended since the fee reported in our Audit Plan due to there being an error in the original calculation made by the Audit Commission. This is the revised Audit Commission published scale fee.

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If you or your colleagues on the Audit and Governance Committee have any questions about the content of this letter, please don't hesitate to contact me or Clare Reed on 01473 320781 / [clare.reed@bdo.co.uk](mailto:clare.reed@bdo.co.uk)

Yours sincerely,

A handwritten signature in black ink, appearing to be 'DAVID EAGLES', with a long horizontal line extending from the end of the signature.

**David Eagles**  
Partner  
For and on behalf of BDO LLP

cc: Director of Finance & ICT