

Report to the Audit and Governance Committee



**Epping Forest
District Council**

Report Reference: AGC-022-2011/12.

Date of meeting: 9 February 2012.

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 reports of the external auditor.

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 2010/11, 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 2010/11, which sets out the final costs of the audit. The total code audit fee was £160,700, compared to an estimate of £149,700, and the claims and returns fee is still to be confirmed. Both the Annual Audit Letter and the Fee Outturn Summary were circulated to Members of the Committee before Christmas, to comply with Audit Commission requirements.

The third report is the Annual Audit Plan 2011/12, which provides an update on the 2011/12 Fee Letter issued in April 2011. This report updates PKF's risk assessment and sets out the audit strategy and scope of work.

The final report is on Grant Claim Certification for the year ended 31 March 2011. This report will summarise the main issues arising from the grant claim certification work and include recommendations and an agreed action plan. However, the report is still being concluded and so will be issued later as a supplementary item.

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 2010/11 audit year have been allowed for in the Council's revised estimates for 2011/12.

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 will be agreed to address any 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