

# Bath & North East Somerset Council

MEETING:	<b>Corporate Audit Committee</b>	
MEETING DATE:	<b>3<sup>rd</sup> December 2013</b>	AGENDA ITEM NUMBER
TITLE:	<b>External Audit Fees Letter &amp; Update Report</b>	EXECUTIVE FORWARD PLAN REFERENCE: <b>E</b>
<b>AN OPEN PUBLIC ITEM</b>		
<b>List of attachments to this report:</b>		
<b>Appendix 1 – Fees Letter</b>		
<b>Appendix 2 - External Audit Update Report for Audit Committee</b>		

## **1 THE ISSUE**

- 1.1 The External Auditor will update the Committee on a range of issues affecting the Councils audit work as well as their fees letter for the Council and Avon Pension Fund. (Appendices 1 & 2).

## **2 RECOMMENDATION**

- 2.1 The Corporate Audit Committee is asked to note the fees and update from the External Auditor.

## **3 FINANCIAL IMPLICATIONS**

- 3.1 External Audit fees indicated at Appendix 1 are within budget and controlled corporately by the S151 Officer. There are no other direct financial implications as a result of the update report.

## **4 THE REPORT**

- 4.1 The Audit Commission has set out its proposed work programme and scale of fees for 2013/14. The Councils scale fee has been set at £164,039, the same as last year, fees for Grant Claims have been set at £20,100 a reduction from £24,550 in 2012/13 and a fee total of £28,805 has been set for the Pension Fund which again is the same as last year.
- 4.2 The External Auditor will verbally update on their scope of work and reporting timeframes at the Committee, the detail of which is attached at Appendix 1.

4.3 Also attached at Appendix 2 is an update report to provide the Corporate Audit Committee with a commentary on progress in delivering the external auditors responsibilities. Additional matters include –

- a) Income from Charging;
- b) Preparing for the Health & Social Care Integration Transformation Fund;
- c) Potential for Procurement Fraud;
- d) Local Government Pensions Governance Review;
- e) Property Plan and Equipment Revaluations;
- f) Public Briefing on the Local Audit & Accountability Bill

4.4 The External Auditor will provide a verbal briefing on these areas at the meeting.

## **5 RISK MANAGEMENT**

5.1 A proportionate risk assessment has been carried out in relation to the Councils risk management guidance. There are no new significant risks or issues to report to the Committee as a result of this report.

## **6. EQUALITIES**

6.1 A proportionate equalities impact assessment has been carried out using corporate guidelines, no significant issues to report.

## **7 CONSULTATION**

7.1 Consultation has been carried out with the Section 151 Finance Officer.

<b>Contact person</b>	Jeff Wring (01225 47323)
<b>Background papers</b>	None
<b>Please contact the report author if you need to access this report in an alternative format</b>	