

DECISION-MAKER:	AUDIT COMMITTEE		
SUBJECT:	AUDIT COMMISSION: ANNUAL AUDIT FEE 2010/11		
DATE OF DECISION:	23 JUNE 2010		
REPORT OF:	CHIEF INTERNAL AUDITOR		
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STATEMENT OF CONFIDENTIALITY

NOT APPLICABLE

SUMMARY

The attached letter (appendix 1) sets out the audit, assessment and inspection work that the external auditors propose to undertake for the 2010/11 financial year. The audit fee:

- is based on the Audit Commission's risk-based approach to audit planning as set out in the Code of Audit Practice and on work mandated by the Audit Commission for 2010/11; and
- reflects only the Audit Commissions audit work, excluding any inspection and assessment fees.

RECOMMENDATIONS:

- (i) The Audit Committee is asked to note content of the Audit Commission's Annual audit fee letters for 2010/11

REASONS FOR REPORT RECOMMENDATIONS

1. The Audit Committee has, within its terms of reference, specific responsibility for oversight and provision of assurance to the Standards and Governance Committee on the arrangements made for cooperation between internal and external audit;
2. Presentation of the Audit and Inspection Plan to the Audit Committee is in line with good practice and consistent with the CIFPA 'Code of Practice for Internal Audit in Local Government 2006' which requires that internal and external audit plans are co-ordinated.

CONSULTATION

3. Officers have been consulted on the Audit Commission's Audit and Inspection plan for 2010/11.

ALTERNATIVE OPTIONS CONSIDERED AND REJECTED

4. None

DETAIL

- 5. The detailed Audit Commission’s Annual audit fee letters for 2010/11 are attached for consideration in the appendix. The external auditor will be in attendance at the Committee meeting to answer any questions.

FINANCIAL/RESOURCE IMPLICATIONS

Capital

- 6. None

Revenue

- 7. None

Property

- 8. None

Other

- 9. None

LEGAL IMPLICATIONS

Statutory power to undertake proposals in the report:

- 10. The duties and powers of auditors appointed by the Audit Commission are set out in the Local Government Act 1999.

Other Legal Implications:

- 11. None

POLICY FRAMEWORK IMPLICATIONS

- 12. None

SUPPORTING DOCUMENTATION

Appendices

1.	Audit Commission: Annual audit fee 2010/11
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Documents In Members’ Rooms

1.	None
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Background Documents

Title of Background Paper(s) Relevant Paragraph of the Access to Information Procedure Rules / Schedule 12A allowing document to be Exempt/Confidential (if applicable)

1.	None	
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Background documents available for inspection at: N/A

KEY DECISION? N/A

FORWARD PLAN No: N/A