

REPORT TO: Business Efficiency Board

DATE: 25 July 2018

REPORTING OFFICER: Strategic Director – Enterprise, Community & Resources

PORTFOLIO: Resources

SUBJECT: External Audit Fee – 2018/19

WARDS: Borough wide

1.0 PURPOSE OF THE REPORT

1.1 This report provides details of the planned external audit fee for 2018/19. Grant Thornton will attend the meeting to present the report.

2.0 RECOMMENDATION: That the 2018/19 audit fee and the scope and timing of the planned external audit work be noted.

3.0 SUPPORTING INFORMATION

3.1 The Local Audit and Accountability Act 2014 provides the framework for local public audit following closure of the Audit Commission. The Council opted-in to a procurement arrangement undertaken by Public Sector Audit Appointments Limited (PSAA), from which Grant Thornton were appointed as the Council's external auditors for five years commencing on 1st April 2018.

3.2 PSAA will now oversee the audit contracts and their responsibilities include setting fees and monitoring the quality of auditors' work.

3.3 The attached letter sets out details of the audit fee proposed by PSAA, along with the scope and timing of external audit work and details of the team from Grant Thornton who will be working on the audit.

4.0 POLICY IMPLICATIONS

None

5.0 FINANCIAL IMPLICATIONS

5.1 The Council's scale fee for 2018/19 has been set at £81,076 which is a reduction of £24,218 from the previous year. There will in addition be a separate fee for certification of the Housing Benefit Subsidy claim, which is estimated at £8,500.

5.2 Any additional work identified by the Auditors in 2018/19 will be subject to approval by PSAA under the normal fee variations process.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

6.1 Children and Young People in Halton

None.

6.2 Employment, Learning and Skills in Halton

None.

6.3 A Healthy Halton

None.

6.4 A Safer Halton

None.

6.5 Halton's Urban Renewal

None.

7.0 RISK ANALYSIS

There are no risk implications arising from this report.

8.0 EQUALITY AND DIVERSITY ISSUES

There are no equality and diversity issues arising from this report.

9.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972

None under the meaning of the Act.