REPORT TO: Business Efficiency Board

DATE: 22 May 2013

REPORTING OFFICER: Strategic Director - Policy & Resources

PORTFOLIO: Resources

SUBJECT: Planned External Audit Fee Letter 2013/14

WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

1.1 To inform the Board of the planned external audit fee for 2012/13.

2.0 RECOMMENDATION: That the 2013/14 external audit fee and the scope and timing of the planned external audit work be noted.

3.0 SUPPORTING INFORMATION

- 3.1 International Standards on Auditing (ISA) 260 requires auditors to communicate to those charged with governance (i.e. the Business Efficiency Board). One of the requirements is for the Auditor to set out the fees to be charged for the audit and the factors considered in setting those fees.
- 3.2 Mike Thomas from the Council's external auditors, Grant Thornton, will attend the meeting to present their audit fee letter, which is attached to this report.

4.0 POLICY AND OTHER IMPLICATIONS

- 4.1 None.
- 5.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES
- 5.1 None.
- 6.0 RISK ANALYSIS
- 6.1 None.

7.0 EQUALITY AND DIVERSITY ISSUES

- 7.1 None.
- 8.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972
- 8.1 There are no background papers under the meaning of the Act.