

REPORT TO: Business Efficiency Board

DATE: 8 June 2016

REPORTING OFFICER: Strategic Director – Community & Resources

PORTFOLIO: Resources

SUBJECT: External Audit Fee – 2016/17

WARDS: Borough wide

1.0 PURPOSE OF THE REPORT

1.1 This report provides details of the planned external audit fee for 2016/17. Grant Thornton will attend the meeting to present the report to the Board.

2.0 RECOMMENDATION: That the 2016/17 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 for the introduction of a new framework for local public audit. Under these provisions, the Audit Commission closed in March 2015 and the Secretary of State for Communities and Local Government delegated some statutory functions from the Audit Commission Act 1998 to Public Sector Audit Appointments Limited (PSAA) on a transitional basis.

3.2 PSAA will oversee the Commission's audit contracts for local government bodies until they end in 2018, following the announcement by the Department for Communities and Local Government (DCLG) that it will extend transitional arrangements until 2017/18. PSAA's responsibilities include setting fees, appointing auditors 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. Details of the team that will be working on the audit are also provided.

4.0 POLICY IMPLICATIONS

None

5.0 FINANCIAL IMPLICATIONS

- 5.1 The Council's scale fee for 2016/17 has been set at £105,294, which remains unchanged from last year. The Council's indicative grant certification fee has been set at £8,055
- 5.2 Additional fees may also be payable in respect of work undertaken by the auditor in regard to the new measurement requirements for the Highways Network Asset. Any additional work identified by auditors in 2016/17 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

There are no specific implications for any of the Council's priorities.

6.2 Employment, Learning and Skills in Halton

See 6.1.

6.3 A Healthy Halton

See 6.1.

6.4 A Safer Halton

See 6.1.

6.5 Halton's Urban Renewal

See 6.1.

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