

**REPORT TO:** Business Efficiency Board

**DATE:** 7 June 2017

**REPORTING OFFICER:** Strategic Director – Enterprise, Community & Resources

**PORTFOLIO:** Resources

**SUBJECT:** External Audit fee – 2017/18

**WARDS:** Borough wide

## **1.0 PURPOSE OF THE REPORT**

1.1 This report provides details of the planned external audit fee for 2017/18. Grant Thornton will attend the meeting to present the report.

**2.0 RECOMMENDATION: That the 2017/18 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 introduced a new framework for local public audit following closure of the Audit Commission. As a result, the Secretary of State for Communities and Local Government delegated some statutory functions to Public Sector Audit Appointments Limited (PSAA) on a transitional basis.

3.2 PSAA will oversee the audit contracts for local government bodies until they end in 2018. The 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 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 2017/18 has been set at £105,294, which remains unchanged from last year. There will in addition be a fee for certification of the Housing Benefit Subsidy claim, which has still to be set by the PSAA, but which for last year was £8,055.

5.2 Any additional work identified by the Auditors in 2017/18 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.