

TONBRIDGE & MALLING BOROUGH COUNCIL

AUDIT COMMITTEE

17 June 2013

Report of the Director of Finance and Transformation

Part 1- Public

Delegated

1 AUDIT COMMISSION WORK PROGRAMME AND SCALES OF FEES 2013/14

This report informs Members of the Audit Commission's Work Programme and Scales of Fees 2013/14.

1.1 Introduction

1.1.1 Following consultation, the Audit Commission Board has approved the work programme and scales of audit fees for the audit of the accounts of larger local government bodies for 2013/14 and has set scale fees at the same level as for 2012/13, when the Commission made fee reductions of 40%. Attached for information is the Work Programme and Scales of Fees for 2013/14 **[Annex 1]**. The scale of fees for each audited body is made available on the Commission's website and ours is £60,135. The Commission also charge for certification work where the indicative fee is £27,400.

1.1.2 Separately from setting the fees for 2013/14, the Commission, as a result of further internal efficiency savings, recently returned some £4.2 million to local government, fire and rescue and police bodies as a rebate in respect of audit fees for 2012/13 and it is their intention to make a similar rebate this time next year. Our rebate for the year 2012/13 amounted to £5,300 exclusive of VAT.

1.2 Legal Implications

1.2.1 Legally, we have no choice but to accept the final version of the 2013/14 Work Programme and Scales of Fees and will continue to cooperate with our external auditors who serve us.

1.3 Financial and Value for Money Considerations

1.3.1 As set out above.

1.4 Risk Assessment

1.4.1 None.

1.5 Equality Impact Assessment

1.5.1 See 'Screening for equality impacts' table at end of report

1.6 Recommendations

1.6.1 Members are asked to **note** and **endorse** the contents of the report.

Background papers:

contact: Neil Lawley

Nil

Sharon Shelton
Director of Finance and Transformation

Screening for equality impacts:		
Question	Answer	Explanation of impacts
a. Does the decision being made or recommended through this paper have potential to cause adverse impact or discriminate against different groups in the community?	No	Audit Commission Work Programme and Scales of Fees for 2013/14.
b. Does the decision being made or recommended through this paper make a positive contribution to promoting equality?	No	Audit Commission Work Programme and Scales of Fees for 2013/14.
c. What steps are you taking to mitigate, reduce, avoid or minimise the impacts identified above?		Not applicable

In submitting this report, the Chief Officer doing so is confirming that they have given due regard to the equality impacts of the decision being considered, as noted in the table above.