

TONBRIDGE & MALLING BOROUGH COUNCIL

AUDIT COMMITTEE

27 January 2014

Report of the Director of Finance and Transformation

Part 1- Public

Delegated

1 AUDIT COMMISSION – PROPOSED WORK PROGRAMME AND SCALES OF FEES 2014/15

This report informs Members of the Audit Commission's Proposed Work Programme and Scales of Fees for 2014/15.

1.1 Introduction

1.1.1 Attached for information at **[Annex 1]** is the Audit Commission's 2014/15 Proposed Work Programme and Scales of Fees. Members should note that this is technically a consultation process and the return date for comments is 10 January 2014.

1.1.2 As Members will be aware, the Commission announced significant reductions in audit fees from 2012/13 onwards, following an exercise to outsource the work of its in-house audit practice. These fee reductions were achieved as a combined result of the Commission's bulk purchasing power and internal efficiency savings. When the Commission announced the reductions, it said it expected these lower audit fees to apply for five years, from 2012/13 to 2016/17, subject to annual review.

1.1.3 To that end the Commission do not plan to make any changes to the work programme for 2014/15 and propose that scale audit fees are set at the same level as the fees applicable for 2013/14. On this occasion, therefore, I suggest there are no particular comments that need to be made in response to the consultation.

1.1.4 The Audit Commission plan to publish the confirmed work programme and scales of fees for 2014/15 in March 2014.

1.2 Legal Implications

1.2.1 Legally, we have no choice but to accept the final version of the 2014/15 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 **RECOMMENDED** to note and endorse the Audit Commission's proposed 2014/15 Work Programme and Scales of Fees.

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	Consultation paper.
b. Does the decision being made or recommended through this paper make a positive contribution to promoting equality?	No	Consultation paper.
c. What steps are you taking to mitigate, reduce, avoid or minimise the impacts identified above?		N / A

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.