

TONBRIDGE & MALLING BOROUGH COUNCIL

AUDIT COMMITTEE

25 January 2016

Report of the Director of Finance and Transformation

Part 1- Public

Delegated

1 PROPOSED WORK PROGRAMME AND SCALES OF FEES 2016/17

This report informs Members of the Proposed Work Programme and Scales of Fees for 2016/17 pertaining to work undertaken by our external auditors.

1.1 Introduction

1.1.1 Public Sector Appointments Limited (PSAA) an independent company set up by the Local Government Association is responsible for setting fees, appointing auditors and monitoring the quality of auditors' work on a transitional basis. Before 1 April 2015, these responsibilities were discharged by the Audit Commission. PSAA will oversee the audit contracts until they end in 2018.

1.1.2 The Proposed Work Programme and Scales of Fees for 2016/17 can be found at **[Annex 1]**. The PSAA do not plan to make any changes to the overall work programme for 2016/17 and propose that 2016/17 scale audit fees and indicative certification fees are set at the same level as the scale fees applicable for 2015/16.

1.1.3 Members should note that this is technically a consultation process and the return date for comments was 15 January 2016. It was considered on this occasion there were no particular comments that needed to be made in response to the consultation.

1.1.4 Following consideration of responses to this consultation, the PSAA Board will approve the final 2016/17 Work Programme and Scales of Fees for publication in late March 2016.

1.2 Legal Implications

1.2.1 Legally, we have no choice but to accept the final version of the Work Programme and Scales of Fees for 2016/17 and will continue to cooperate with our external auditors who serve us.

1.3 Financial and Value for Money Considerations

1.3.1 Taken as one the audit fee for 2016/17 and the indicative fee for grant certification work can be met from within existing budget provision.

1.4 Risk Assessment

1.4.1 None.

1.5 Equality Impact Assessment

1.5.1 The decisions recommended through this paper have a remote or low relevance to the substance of the Equality Act. There is no perceived impact on end users.

1.6 Recommendations

1.6.1 Members are asked to note and endorse the 2016/17 Proposed Work Programme and Scales of Fees.

Background papers:

Nil

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