



**NORTHAMPTON**  
BOROUGH COUNCIL

## Audit Committee

<b>Report Title</b>	<b>Audit Commission Fees</b>
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**AGENDA STATUS:** Public

<b>Cabinet Meeting Date:</b>	21 <sup>st</sup> September 2009
<b>Directorate:</b>	Finance and Support
<b>Accountable Cabinet Member:</b>	Councillor David Perkins
<b>Ward(s)</b>	N/A

### 1. Purpose

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1.1 To present the Audit Commission fees for 2009/10, for the annual audit and annual inspection.

### 2. Recommendations

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2.1 That the Audit Committee review the 2009/10 Audit Commission fees letters and raise any queries with the Audit Commission who will be present at the meeting.

### 3. Issues and Choices

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#### 3.1 Report Background

**3.1.1** Our current external auditors, KPMG, will be cease being our auditors post the 2008/09 final accounts audit and 2008/09 Comprehensive Area Assessment (CAA) Use of Resources inspection.

3.1.2 The Audit Commission will be our external auditors and the attached letters detail the fees that will be applicable for their work, auditing the 2009/10 financial year. Much of this work will be in 2010/11.

3.1.3 Two letters are attached for information on the fees, one for the Annual Audit fee, covering financial statements and the use of resources inspection and one for the annual inspection fee.

## **3.2 Issues**

3.2.1 There will need to be a managed transition between KPMG and the Audit Commission.

## **3.3 Choices (Options)**

N/A

## **4. Implications (including financial implications)**

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### **4.1 Policy**

N/A.

### **4.2 Resources and Risk**

The fees are within budget and the 2010/11 budget will reflect increases.

### **4.3 Legal**

None

### **4.4 Equality**

N/A

### **4.5 Consultees (Internal and External)**

Director of Finance and Support, Chief Executive, Head of Finance and Assets

### **4.6 How the Proposals deliver Priority Outcomes**

N/A

### **4.7 Other Implications**

None

## **5. Background Papers**

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5.1 Audit Commission consultation and papers.

**Gavin Chambers, Head of Finance and Assets. Ext. 7194**