

## HAMPSHIRE COUNTY COUNCIL

### Decision Report

<b>Decision Maker:</b>	Audit Committee
<b>Date:</b>	15 February 2013
<b>Title:</b>	External Audit – Annual Audit Fee 2012/13
<b>Reference:</b>	4719
<b>Report From:</b>	Director of Corporate Resources – Corporate Services

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### 1. Executive Summary

1.1. The purpose of this paper is to provide the Audit Committee with notification of the indicative audit fee and work to be undertaken by the external auditors for the 2012/13 financial year at Hampshire County Council and the Hampshire Pension Fund.

### 2. Contextual information

2.1. The audit fee has been set by the Audit Commission as part of the recent 5 year procurement exercise and consequently is not liable to increase in that period without change in scope.

2.2. The 2012/13 scale fee is based on certain assumptions, including:

- the overall level of risk in relation to the audit of the financial statements is not significantly different from that of the prior year;
- the external auditors are able to place reliance on the work of internal audit to the maximum extent possible under auditing standards;
- the financial statements are available in line with agreed timetables;
- working papers and records provided in support of the financial statements are of a good quality and provided in line with agreed timetables; and
- prompt responses are received to external audit draft reports.

2.3. Appendix 1 and 2 summarise external audit annual audit fees 2012/13 for Hampshire County Council and Hampshire Pension Fund respectively

**3. Recommendation(s)**

- 3.1. To note the external audit Annual Audit Fee 2012/13 letters in respect of Hampshire County Council and the Hampshire Pension Fund.

**CORPORATE OR LEGAL INFORMATION:****Links to the Corporate Strategy**

<b>Hampshire safer and more secure for all:</b>	yes/no
Corporate Improvement plan link number (if appropriate):	
<b>Maximising well-being:</b>	yes/no
Corporate Improvement plan link number (if appropriate):	
<b>Enhancing our quality of place:</b>	yes/no
Corporate Improvement plan link number (if appropriate):	
<b>OR</b>	
<b>This proposal does not link to the Corporate Strategy but, nevertheless, requires a decision because:</b>	
In accordance with the Audit Committee's terms of reference - to receive and consider reports from the external auditor and any national agencies as may report on the County Council's performance, inspection or audit	

*NB: If the 'Other significant links' section below is not applicable, please delete it.*

**Other Significant Links**

<b>Links to previous Member decisions:</b>		
<u>Title</u>	<u>Reference</u>	<u>Date</u>
<b>Direct links to specific legislation or Government Directives</b>		
<u>Title</u>	<u>Date</u>	

**Section 100 D - Local Government Act 1972 - background documents**

The following documents discuss facts or matters on which this report, or an important part of it, is based and have been relied upon to a material extent in the preparation of this report. (NB: the list excludes published works and any documents which disclose exempt or confidential information as defined in the Act.)

<u>Document</u>	<u>Location</u>
None	

## **IMPACT ASSESSMENTS:**

### **1. Equalities Impact Assessment:**

- 1.1. Equality objectives are not considered to be adversely affected by the proposals within this report.

### **2. Impact on Crime and Disorder:**

- 2.1. The proposals in this report are not considered to have any direct impact on the prevention of crime, however internal audit work is planned to ensure that controls are in place to minimise the risk of fraud and corruption against the County Council.

### **3. Climate Change:**

- a) How does what is being proposed impact on our carbon footprint / energy consumption?

No specific changes

- b) How does what is being proposed consider the need to adapt to climate change, and be resilient to its longer term impacts?

No specific proposals affecting adaptation to climate change