
EXTERNAL AUDITOR'S PLAN FOR 2009/10

1 SUMMARY

- 1.1 The purpose of this report is to present our External Auditor's, (PKF) Audit Plan for the 2009/10 external audit work, which is attached as an appendix.

2 INTRODUCTION

- 2.1 In previous years, the Council has received an Outline Audit and Inspection Plan covering the work of both PKF and the Audit Commission.
- 2.2 In a change to these arrangements, we now receive the information separately from the two organisations. In addition, PKF send out two documents: an Annual Audit Fee letter setting out the proposed fee and work on the 2009/10 accounts, which was received by the Audit Committee on 10 June 2009 and then this updated document presenting the Audit Plan for 2009/10, following the completion of their audit work on the 2008/09 accounts.
- 2.3 PKF will attend this meeting to respond to any questions.

3 RISK IMPLICATIONS

- 3.1 PKF use a risk based approach to determine the amount of work they will need to carry out. The risks identified for 2009/10 are detailed in the attached report and have been discussed with officers.

4 RESOURCE IMPLICATIONS

- 4.1 The fees for 2009/10 will be £2,935, higher than originally forecast due to additional work required in respect of the Council's accounting for fixed assets.
- 4.2 There is also an additional fee of £3,000 in order to cover the cost of the additional report required by the Audit Commission on the audit of grants carried out by PKF.

5 RECOMMENDATION

- 5.1 It is proposed that the Committee **RESOLVES**

That the external auditor's planned audit work and fees for 2009/10 be noted.

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Background Papers:-

None.

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Accountants &
business advisers

Rochford District Council

Annual Audit Plan 2009/10

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Appendices

- A Risk assessment matrix
- B Audit requirements
- C Communication to those charged with governance

