



**CHILTERN DISTRICT COUNCIL**

## **Chilterns Crematorium Joint Committee**

**Friday, 30th July, 2010  
At  
2.00 pm**

**Cabinet Room, Council Offices, King George V Road, Amersham**

**LATE REPORT:**

**Late Report: Update on 2009/10 Audit Opinion Fee**

**Appendix 8.5**



**CHILTERNS CREMATORIUM JOINT COMMITTEE  
30 JULY 2010**

**REPORT OF THE TREASURER**

**UPDATE ON 2009/10 OPINION AUDIT FEE**

*(Contact Officer: Alison Howes 01494 732260)*

**RECOMMENDATION**

- 1. That the 2009/10 opinion audit fee letter be noted.**
- 2. That delegated authority be given to the Treasurer in consultation with the Chairman of the Joint Committee to agree any amendments to the audit fee.**

**Report**

- 1 The Joint Committee is asked to note the letter from District Auditor attached at **Appendix 8.5** in which he sets out the planned fee for the 2009/10 audit and the assumptions that have been made regarding the fee. The level of fee is £9,400. The Joint Committee is requested to give delegated authority to the Treasurer in consultation with the Chairman of the Joint Committee to agree an amended fee should any issues be identified during the audit that give rise to an increase.

*Background Papers: None*

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**Our reference**    Opinion audit plan

21 July 2010

Alison Howes  
Head Of Financial Services  
Chilterns Crematorium Joint Committee  
C/o Chiltern District council  
Council Offices  
King George V Road  
Amersham  
Buckinghamshire HP6 5AW

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Dear Alison

### **Opinion audit plan - update on 2009/10 opinion audit fee**

You will recall that I issued, in the 2008/09 annual audit letter, my initial audit plan for 2009/10, which set out the work that I proposed in order to satisfy my responsibilities under the Audit Commission's Code of Audit Practice. As this was produced to give you an indication of the proposed fee, I was not able at that time to specify the detailed risks that I would need to consider as part of my audit opinion work.

I am now in a position to do this as the opinion work is about to commence. This letter represents my supplementary opinion plan under International Standard on Auditing (United Kingdom and Ireland) 300.

The above standard requires me to:

- identify the risk of material misstatements in your accounts;
- plan audit procedures to address these risks; and
- ensure that the audit complies with all relevant auditing standards.

I have therefore considered the additional risks that are appropriate to the current opinion audit.

In setting the fee, I have assumed that the general level of risk in relation to the audit of the financial statements is not significantly different from that identified to 2008/09. In the annual audit letter, the estimated fee was based on my best estimate at the time at £9,400. I am satisfied that the original fee estimate for the audit was appropriate and no adjustment is therefore required to the fee at this stage.

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I will, however, keep the fee under review as the opinion audit progresses and, if as with the 2008/09 opinion audit, there are issues that require us to spend additional time on the audit, then we will bill for these accordingly.

I draw to your attention the assumptions made in our setting of the 2009/10 audit fee; that good quality working papers and records will be provided to support the financial statements by the submission date for the draft financial statements and requested information will be provided within agreed timescales.

If I need to amend the fee subsequently, I will first discuss it with you.

Yours sincerely

Mick West  
*District Auditor*

Cc Michael Yeats, Audit Manager