

DECISION ITEM

REPORT OF	MEETING	DATE	ITEM NO
RESOURCES DIRECTORATE	AUDIT AND STANDARDS COMMITTEE	15 JULY 2021	5
DELOITTE LLP AUDIT FEE LETTERS 2020/21 AND 2021/22			

PUBLIC ITEM

This item is for consideration in the public part of the meeting.

SUMMARY

The report presents the Audit Fee Letters from Deloitte LLP for the above financial years.

RECOMMENDATION

The Committee is recommended to note the Deloitte LLP Audit Fee Letters for 2020/21 and 2021/22, which are attached to this covering report, and to provide any comments as appropriate.

SUMMARY OF PREVIOUS DECISIONS

This is the first occasion on which the 2020/21 and 2021/22 Audit Fee Letters have been considered by the Audit and Standards Committee.

CORPORATE PRIORITIES

Economy – To create a vibrant and healthy economy	
Environment – To deliver services customers expect	
Efficiency – By spending money in the most efficient way	√
Tourism – To create a great place to live and visit	

REPORT

1. The attached reports have been prepared by the Council's external auditors, Deloitte LLP. The reports summarise the fee levels in respect of Deloitte's audit work for Fylde Borough Council for the 2020/21 and 2021/22 financial years.
2. Members will note that both of the letters propose additional fees chargeable by Deloitte in relation to changed requirements in relation to Value for Money work. Deloitte will attend the meeting to explain the additional requirements and the implications for the council.

IMPLICATIONS

Finance	The council's base revenue budget includes provision for external audit fees in line with the scale fee for the audit published by Public Sector Audit Appointments Limited (PSAA). Once final fees are agreed with Deloitte, including any additional fees for increased work in respect of changed requirements in relation to Value for Money work, it may be necessary to update the council's financial forecast to reflect the updated fees.
Legal	None arising from this report
Community Safety	None arising from this report
Human Rights and Equalities	None arising from this report
Sustainability and Environmental Impact	None arising from this report
Health & Safety and Risk Management	None arising from this report

LEAD AUTHOR	CONTACT DETAILS	DATE
Paul O'Donoghue Chief Financial Officer	01253 658566	July 2021

BACKGROUND PAPERS

Name of document	Date	Where available for inspection
None		

Attached documents

Appendix 1 - Report of Deloitte LLP - Audit Fee Letter 2020/21

Appendix 2 - Report of Deloitte LLP - Audit Fee Letter 2021/22