
Planned Audit Fee for 2018/19 – Summary Report

Committee considering report: Governance and Ethics Committee on 23 July 2018

Portfolio Member: Councillor Rick Jones

Date Portfolio Member agreed report: 12 July 2018

Report Author: Lesley Flannigan

Forward Plan Ref: GE3577

1. Purpose of the Report

To present to members the Audit Fee Letter for 2018/19 from Grant Thornton. The letter sets out the fee for the audit in line with the prescribed scale fee set by the Public Sector Audit Appointments Ltd (PSAA). The Governance and Ethics committee agreed previously that the Council should become a member of the PSAA, who now appoint our auditors and as a result our fees have been reduced by 23 percent from the fees applicable for 2017/18.

2. Recommendation

2.1 Members are recommended to note the planned audit fee letter for 2018/19.

3. Implications

3.1 **Financial:** A reduction in audit fees of 23 percent.

3.2 **Policy:** None

3.3 **Personnel:** None

3.4 **Legal:** None

3.5 **Risk Management:** None

3.6 **Property:** None

3.7 **Other:** None

4. Other options considered

4.1 n/a

Executive Summary

- 4.2 Attached is the planned audit fee letter for the financial year 2018/19 from Grant Thornton. This shows the schedule of fees that will be billed in 2018/19, totalling £74,423. The individual scale fees were announced by PSAA and have been reduced by 23 percent from the fees applicable for 2017/18.

5. Introduction / Background

- 5.1 West Berkshire Council's external auditors are required to provide a planned audit fee letter for the current year to the Council's Governance and Ethics committee. Grant Thornton are presenting their signed audit fee letter for 2018/19.

6. Proposal

- 6.1 Members are recommended to note the planned audit fee letter for 2018/19.

7. Conclusion

- 7.1 Members are recommended to note the planned audit fee letter for 2018/19.

8. Appendices

- 8.1 Appendix A – Data Protection Impact Assessment
- 8.2 Appendix B – Equalities Impact Assessment
- 8.3 Appendix C – Letter from Grant Thornton.

Appendix A

Data Protection Impact Assessment – Stage One

The General Data Protection Regulations require a Data Protection Impact Assessment (DPIA) for certain projects that have a significant impact on the rights of data subjects.

Should you require additional guidance in completing this assessment, please refer to the Information Management Officer via dp@westberks.gov.uk

Directorate:	Finance and Property
Service:	Accountancy
Team:	Financial Reporting Team
Lead Officer:	Lesley Flannigan
Title of Project/System:	Letter from Grant Thornton
Date of Assessment:	29/05/18

Do you need to do a Data Protection Impact Assessment (DPIA)?

	Yes	No
Will you be processing SENSITIVE or “special category” personal data? Note – sensitive personal data is described as “data revealing racial or ethnic origin, political opinions, religious or philosophical beliefs, or trade union membership, and the processing of genetic data, biometric data for the purpose of uniquely identifying a natural person, data concerning health or data concerning a natural person’s sex life or sexual orientation”	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Will you be processing data on a large scale? Note – Large scale might apply to the number of individuals affected OR the volume of data you are processing OR both	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Will your project or system have a “social media” dimension? Note – will it have an interactive element which allows users to communicate directly with one another?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Will any decisions be automated? Note – does your system or process involve circumstances where an individual’s input is “scored” or assessed without intervention/review/checking by a human being? Will there be any “profiling” of data subjects?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Will your project/system involve CCTV or monitoring of an area accessible to the public?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Will you be using the data you collect to match or cross-reference against another existing set of data?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Will you be using any novel, or technologically advanced systems or processes? Note – this could include biometrics, “internet of things” connectivity or anything that is currently not widely utilised	<input type="checkbox"/>	<input checked="" type="checkbox"/>

If you answer “Yes” to any of the above, you will probably need to complete [Data Protection Impact Assessment - Stage Two](#). If you are unsure, please consult with the Information Management Officer before proceeding.

Appendix B

Equality Impact Assessment - Stage One

We need to ensure that our strategies, policies, functions and services, current and proposed have given due regard to equality and diversity as set out in the Public Sector Equality Duty (Section 149 of the Equality Act), which states:

- “(1) A public authority must, in the exercise of its functions, have due regard to the need to:**
- (a) eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under this Act;**
 - (b) advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it; This includes the need to:**
 - (i) remove or minimise disadvantages suffered by persons who share a relevant protected characteristic that are connected to that characteristic;**
 - (ii) take steps to meet the needs of persons who share a relevant protected characteristic that are different from the needs of persons who do not share it;**
 - (c) foster good relations between persons who share a relevant protected characteristic and persons who do not share it, with due regard, in particular, to the need to be aware that compliance with the duties in this section may involve treating some persons more favourably than others.**
- (2) The steps involved in meeting the needs of disabled persons that are different from the needs of persons who are not disabled include, in particular, steps to take account of disabled persons' disabilities.**
- (3) Compliance with the duties in this section may involve treating some persons more favourably than others.”**

The following list of questions may help to establish whether the decision is relevant to equality:

- Does the decision affect service users, employees or the wider community?
- (The relevance of a decision to equality depends not just on the number of those affected but on the significance of the impact on them)
- Is it likely to affect people with particular protected characteristics differently?
- Is it a major policy, or a major change to an existing policy, significantly affecting how functions are delivered?
- Will the decision have a significant impact on how other organisations operate in terms of equality?
- Does the decision relate to functions that engagement has identified as being important to people with particular protected characteristics?
- Does the decision relate to an area with known inequalities?
- Does the decision relate to any equality objectives that have been set by the council?

Please complete the following questions to determine whether a full Stage Two, Equality Impact Assessment is required.

What is the proposed decision that you are asking the Executive to make:	To Note the letter from Grant Thornton, re the fee applicable in 18/19.
Summary of relevant legislation:	Audit legislation requires the letter be presented at Governance and Ethics committee.
Does the proposed decision conflict with any of the Council's key strategy priorities?	No
Name of assessor:	Lesley Flannigan
Date of assessment:	29/05/18

Is this a:		Is this:	
Policy	Yes/ No	New or proposed	Yes/ No
Strategy	Yes/ No	Already exists and is being reviewed	Yes/ No
Function	Yes/ No	Is changing	Yes/ No
Service	Yes/ No		

1 What are the main aims, objectives and intended outcomes of the proposed decision and who is likely to benefit from it?	
Aims:	n/a
Objectives:	n/a
Outcomes:	n/a
Benefits:	n/a

2 Note which groups may be affected by the proposed decision. Consider how they may be affected, whether it is positively or negatively and what sources of information have been used to determine this. (Please demonstrate consideration of all strands – Age, Disability, Gender Reassignment, Marriage and Civil Partnership, Pregnancy and Maternity, Race, Religion or Belief, Sex and Sexual Orientation.)		
Group Affected	What might be the effect?	Information to support this
Age		
Disability		
Gender		

Reassignment		
Marriage and Civil Partnership		
Pregnancy and Maternity		
Race		
Religion or Belief		
Sex		
Sexual Orientation		
Further Comments relating to the item:		

3 Result	
Are there any aspects of the proposed decision, including how it is delivered or accessed, that could contribute to inequality?	Yes/No
Please provide an explanation for your answer:	
Will the proposed decision have an adverse impact upon the lives of people, including employees and service users?	Yes/No
Please provide an explanation for your answer:	

If your answers to question 2 have identified potential adverse impacts and you have answered 'yes' to either of the sections at question 3, or you are unsure about the impact, then you should carry out a Stage Two Equality Impact Assessment.

If a Stage Two Equality Impact Assessment is required, before proceeding you should discuss the scope of the Assessment with service managers in your area. You will also need to refer to the [Equality Impact Assessment guidance and Stage Two template](#).

4 Identify next steps as appropriate:	
Stage Two required	No
Owner of Stage Two assessment:	
Timescale for Stage Two assessment:	

Name : Lesley Flannigan

Date: 29/05/18

Please now forward this completed form to Rachel Craggs, Principal Policy Officer (Equality and Diversity) (rachel.craggs@westberks.gov.uk), for publication on the WBC website.