

Councillor P M Collins  
Chairman of the Audit Committee  
Southend-On-Sea Borough Council  
Civic Centre  
Victoria Avenue  
Southend-On-Sea  
Essex  
SS2 6ER

Our ref: 4008711/2012-13/DE/AL

31 October 2013

Dear Councillor Collins,

### Final fee outturn 2012/13

The Audit Commission's *Standing Guidance for Auditors* requires us to report the outturn fee position for the year against the budgeted fee included within your Audit Plan 2012/13 (issued in December 2012).

We have now concluded the audit and our fees to date and any variance to the original proposal are shown below.

AUDIT AREA	PROPOSED FEES £		FEES UPDATE £
Scale fee	189,351		189,351
Certification work	34,950		(note 1) 34,950
Total fees for audit services	224,301		224,301
Non audit fees	0		(note2) 10,000

*Note 1 - Our work on the audit of the grant claims and other returns is in progress and we will report the findings from this work and the final fees separately.*

*Note 2 - Billed during 2012/13 for Counter Fraud work: Fraud awareness sessions and data mining exercise carried out by Jim Gee and his team.*

There have been no amendments to the scale fee.

2011/12 update:

BDO billed £3,400 on account for the work carried out on the Objection to the 2011/12 accounts which is still on-going.

Direct tel 01473 320728 | Mobile 07967 203431

Direct fax 01473 320800 | Email david.eagles@bdo.co.uk | www.bdo.co.uk

BDO LLP | 16 The Havens | Ransomes Europark | Ipswich | Suffolk | IP3 9SJ | DX 3212 Ipswich

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If you or your colleagues on the Audit Committee have any questions about the content of this letter, please don't hesitate to contact me or Alison Langridge on 01473 320752 / [alison.langridge@bdo.co.uk](mailto:alison.langridge@bdo.co.uk)

Yours sincerely,

A handwritten signature in black ink, appearing to be 'David Eagles', with a long, sweeping horizontal line extending from the end of the signature.

**David Eagles**

Partner

For and on behalf of BDO LLP

cc: Head of Finance and Resources