

28 April 2011

Katherine Kerswell
Group Managing Director
Kent County Council
County Hall
Maidstone
Kent ME14 1XQ
Dear Katherine

Direct line 07748 760569
Email d-wells@audit-
commission.gov.uk

Annual audit fee 2011/12 – Superannuation Fund

I am writing to confirm the audit work that we propose to undertake for the 2011/12 financial year at Kent County Council in respect of the Kent Superannuation Fund. The fee reflects the risk-based approach to audit planning set out in the Code of Audit Practice relating to the audit of the financial statements.

As I have not yet completed my audit for 2010/11, the audit planning process for 2011/12, including my risk assessment, will continue as the year progresses.

Audit fee

The Commission has consulted on and published its work programme and scales of fees for 2011/12. The scale fee for Kent Superannuation Fund is £49,170 and I have set the fee at this level as detailed below.

Audit area	Scale fee 2011/12	Planned fee 2010/11
Audit fee	£49,170	£50,000

In setting the fee I have assumed that the audit risk in the Superannuation Fund's financial statements does not differ significantly from that expected in 2010/11.

I will issue a separate audit plan in December 2011. This will detail the risks identified in relation to the financial statements audit and the audit procedures I plan to undertake. If I need to make any significant amendments to the audit fee, I will first discuss this with the Acting Director of Finance and then discuss this with members.

I will issue reports over the course of the audit. I have listed these at Appendix 1.

The fee excludes work the Commission may agree to undertake using its advice and assistance powers. We will negotiate each piece of work separately and agree a detailed project specification.

Audit team

Your audit team must meet high specifications and must:

- understand you, your priorities and provide you with fresh, innovative and useful support;
- be readily accessible and responsive to your needs, but independent and challenging to deliver a rigorous audit;
- understand national developments and have a good knowledge of local circumstances; and
- communicate relevant information to you in a prompt, clear and concise manner.

The key members of the audit team for 2011/12 are:

Name	Contact details	Responsibilities
Darren Wells Engagement Lead	d-wells@audit-commission.gov.uk 0844 798 2304	I am responsible for the overall delivery of the audit including the quality of outputs, liaison with the Group Managing Director and Chair of the Governance and Audit Committee and issuing the auditor's report.
Emily Hill Senior Audit Manager (Pensions lead)	e-hill@audit-commission.gov.uk 0844 798 2861	Emily manages and coordinates the work in relation to the Superannuation Fund. Key point of contact for the Acting Director of Finance.
Elizabeth Olive Engagement Manager	e-olive@audit-commission.gov.uk	Liz manages and coordinates the audit work in relation to the opinion on the financial statements. Key point of contact for the Acting Director of Finance.

I am committed to providing you with a high-quality service. If you are in any way dissatisfied, or would like to discuss how we can improve our service, please contact me. Alternatively you may wish to contact Chris Westwood, Director of Professional Practice, Audit Practice, Audit Commission, 1st Floor, Millbank Tower, Millbank, London SW1P 4HQ (c-westwood@audit-commission.gov.uk)

Yours sincerely



Darren Wells
District Auditor

cc Andy Wood, Acting Director of Finance

Appendix 1- Planned outputs

We will discuss and agree our reports with officers before issuing them for discussion with members.

Table 1

Planned output	Indicative date
Audit plan	December 2011
Annual governance report	July 2012