



## Agenda Item B2

Success criteria 1

By: Financial Advisor to The Authority

To: Kent and Essex Inshore Fisheries and Conservation Authority–  
24<sup>th</sup> November 2015

Subject: **EXTERNAL AUDIT 2015-16 UPDATE**

Classification: Unrestricted

File Ref: BG/IFCA/Audit 15/16

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Summary: External Audit 2015-16 Update

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### **1. Introduction**

At the September 2015 Committee Meeting it was agreed that the Financial Advisor should further investigate the position regarding the requirement for an external audit in light of conflicting advice from the Audit Commission and Department for Communities and Local Government (DCLG).

### **2. Further Investigations Update**

The position of the IFCA depends on whether it is a Joint Committee or an authority in its own right. Defra guidance on the Association of IFCAs website states that IFCAs are Joint Committees. The advice from the Audit Commission related to Joint Committees and the DCLG advice to small bodies that were an authority in their own right.

Joint Committees can be included in the main audit of their lead Authority and not have an external audit of their own. This would be difficult for the IFCA as they are not currently included in Kent County Council's Statement of Accounts.

It would appear that there are differing opinions within the other IFCAs as to how they should proceed. The Chief Officer will be raising this issue at the next Chief Officer Group meeting.

### **3. Recommendation**

Until clarification is received whether for audit purposes the IFCA is a Joint Committee or an Authority in its own right, Members authorise the Financial Advisor to request quotes from several Accountancy firms for an external audit of the IFCA based on the Annual Return and financial statements that have been audited in the past and report back for an authority to appoint an auditor at the next meeting.

**Bev Gibbs**

**Financial Advisor to Kent and Essex Inshore Fisheries and Conservation Authority**