

Huntingdonshire
District Council
2010/2011 Audit Plan





The Members
Huntingdonshire District Council
Pathfinder House
St Mary's Street
Huntingdon
PE29 3TN

2 March 2011

Ladies and Gentlemen,

We are pleased to present to the Corporate Governance Panel our Audit Plan, which includes an analysis of key risks, our audit strategy, reporting and audit timetable and other matters. Discussion of our plan with you ensures that we understand your concerns and that we agree on our mutual needs and expectations to provide you with the highest level of service quality. Our approach is responsive to the many changes affecting Huntingdonshire District Council.

We would like to thank Officers of the Council for their help in putting together this Plan.

If you would like to discuss any aspect of our Audit Plan please do not hesitate to contact either Ciaran McLaughlin or Daniel Hornbrook.

Yours faithfully,

A handwritten signature in black ink that reads 'PricewaterhouseCoopers LLP' in a cursive script.

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Introduction

The purpose of this plan

Our Audit Plan has been prepared to inform the officers and Members of Huntingdonshire District Council (the Council) about our responsibilities as your external auditors and how we plan to discharge them.

We issued our audit fee letter, which set out our indicative fees for 2010/11, on 30 April 2010 in accordance with the Audit Commission's requirements. This plan sets out in more detail our proposed audit approach for the year.

Every council is accountable for the stewardship of public funds. The responsibility for this stewardship is placed upon the Members and officers of the council. It is our responsibility to carry out an audit in accordance with the Audit Commission's Code of Audit Practice (the Code).

Based upon discussion with management and our understanding of the Council and the local government sector, we have noted in the next section recent developments and other relevant risks. Our plan has been drawn up to consider the impact of these developments and risks.

Period covered by this plan

This plan outlines our audit approach for the period 1 April 2010 to 31 March 2011, including the 2010/11 final accounts audit which we will undertake in summer 2011.

Code of Audit Practice and Statement of responsibilities of auditors and of audited bodies

We perform our audit in accordance with the Audit Commission's Code of Audit Practice (the Code) which was last updated in March 2010. This is supported by the Statement of Responsibilities of auditors and of audited bodies (the Statement) which was also updated in March 2010. Both documents are available from the Chief Executive or the Audit Commission's [website](#).

Our approach to the audit

Code of Audit Practice

Under the Audit Commission's Code there are two aspects to our work:

- Accounts including a review of the Annual Governance Statement; and
- Use of Resources.

We are required to issue a two-part audit report covering both of these elements.

Accounts

Our audit of your accounts is carried out in accordance with the Audit Commission's Code objective, which requires us to comply with International Standards on Auditing (ISAs) (UK & Ireland) issued by the Auditing Practices Board (APB). These standards have recently been fully updated and revised to improve their clarity and in some cases this is accompanied by additional audit requirements. We are required to comply with them for the audit of your 2010/11 accounts.

We plan and perform our audit to be able to provide reasonable assurance that the financial statements are free from material misstatement and give a true and fair view. We use professional judgement to assess what is material. This includes consideration of the amount and nature of transactions.

Our materiality for the Council is calculated as 2% percent of gross expenditure; this represents the level at which we would consider qualifying our audit opinion.

However, ISA (UK&I) 450 (revised) requires that we record all misstatements identified except those which are "clearly trivial". Matters which are clearly trivial are matters which we expect not to have a material effect on the financial statements even if accumulated. When there is any uncertainty about whether one or more items are clearly trivial, the matter is considered not to be clearly trivial. We propose to treat misstatements less than £80,000 as being clearly trivial. We will include details of uncorrected misstatements of more than £80,000 identified during our audit in our year-end ISA (UK&I) 260 report.

Our audit approach is based on a thorough understanding of your business and is risk-driven. It first identifies and then concentrates resources on areas of higher risk and issues of concern to you. This involves breaking down the accounts into components. We assess the risk characteristics of each component to determine the audit work required.

We plan our work to have a reasonable expectation of detecting fraud where the potential effects would be material to the financial statements of the Council. Based on the level of management's control procedures, we consider whether there are any significant risks of fraud that may have a material impact on the financial statements and adapt our audit procedures accordingly. We also consider the risk of fraud due to management override of controls and design our audit procedures to respond to this risk.

Our audit approach is based on understanding and evaluating your internal control environment and where appropriate validating these controls, if we wish to place reliance on them. This work is supplemented with substantive audit procedures, which include detailed testing of transactions and balances and suitable analytical procedures.

We aim to rely on the work done by internal audit wherever this is appropriate. We will ask for copies of all relevant internal audit reports, allowing us to understand the impact of their findings on our planned audit approach.

As part of our interim audit work, we will undertake a review of the general IT controls, as well as controls around income and cash receipting.

Work on the Whole of Government Accounts consolidation pack is included in the scope of the accounts audit.

Use of Resources

Our Use of Resources Code responsibility requires us to carry out sufficient and relevant work in order to conclude on whether you have put in place proper arrangements to secure economy, efficiency and effectiveness in the use of resources.

In accordance with recent guidance issued by the Audit Commission, in 2010/11 our conclusion will be based on two criteria:

- The organisation has proper arrangements in place for securing financial resilience; and
- The organisation has proper arrangements for challenging how it secures economy, efficiency and effectiveness.

Unlike in previous years, we will not be required to reach a scored judgement in relation to these criteria and the Audit Commission will not be developing ‘key lines of enquiry’ for each criteria. Instead, we will be carrying out sufficient work to allow us to reach a conclusion on your arrangements.

The Audit Commission has produced VfM guidance and supplementary audit tools to support auditors in their work as set out in the following table:

	VfM profile tool	Financial ratios tool	National study update briefings	Local savings reviews
Local government	✓	✓	✓	✓

We will utilise these tools in producing our VfM conclusion for the year. The local savings review guides cover the administration cost of revenues and benefits and the efficiency of back office functions in local government. Should our planned work for the year indicate that these are specific risks to the Council we will consider the need to complete the reviews, or elements of them. Should we feel that this is necessary we will discuss the implications with the Director of Commerce & Technology and then communicate with you throughout the audit.

Risk assessment

Planning of our audit

We have met with the Council’s previous auditors and the Director of Commerce and Technology to obtain relevant information relating to the audit of the Council. We have considered the Council’s operations and have assessed the extent to which we believe there are potential business and audit risks that need to be addressed by our audit. We have also considered, based on our preliminary review of the work of Internal Audit, our understanding of how your control procedures mitigate these risks. Based on this assessment we have determined the extent of our financial statements and use of resources audit work.

It is your responsibility to identify and address your operational and financial risks, and to develop and implement proper arrangements to manage them, including adequate and effective systems of internal control. In planning our audit work, we assess the significant operational and financial risks that are relevant to our responsibilities under the Code and the Audit Commission’s Standing Guidance. This exercise is only performed to the extent required to prepare our Plan so that it properly tailors the nature and conduct of audit work to your circumstances. It is not designed to identify all risks affecting your operations nor all internal control weaknesses.

Under ISA 315, we are required to perform a risk assessment at the financial statement balance level, and consider whether the risks are of a magnitude that could result in a material misstatement of the Statement of Accounts. Such risks are defined as “**significant risks**” and require us to develop a specific audit response. The assessment of what is material is a matter of professional judgement and includes consideration of both the amount and the nature of the misstatement.

In addition, we also identify other risks affecting the Council and our response to these risks. Our response includes details of where we are intending to rely upon internal controls and the work of internal audit, if applicable.

Risk assessment results

The following table summarise the results of our risk assessment and our planned responses.

Risks	Audit Approach
Significant Risks	
<p>Revenue recognition</p> <p>We are required by International Standards on Auditing (ISAs) to specifically consider the risk of material misstatement in relation to revenue recognition. We have also considered the risk of material misstatement in relation to expenditure recognition. There is a risk that the Authority could adopt accounting policies or treat income and expenditure transactions in such as way as to lead to material misstatement in the reported income and expenditure position. For example, by recognising payments or income in the wrong financial year or omitting payments and liabilities from the accounts.</p> <p>Due to their nature, we do not consider the receipt of council tax, national non domestic rates or revenue support grant to be a significant risk and these income streams will therefore be excluded from this category. However other sources of</p>	<p>We will understand and evaluate controls relating to income and expenditure recognition and:</p> <ul style="list-style-type: none"> • seek to use internal audit work on documenting key controls, where it is efficient and appropriate to do so; • assess the findings from the work of internal audit around key controls to confirm they are operating effectively: and • consider where it is efficient and effective to do so the need to validate the operation of the key controls by re-performing the work of internal audit. <p>We will consider the accounting policies adopted by the Council and subject income and expenditure to the appropriate level of testing to identify any material misstatement.</p> <p>We will carry out cut-off testing on expenditure at year end to</p>

Risks	Audit Approach
<p>material income such as parking and leisure services are considered to be a significant risk.</p>	<p>ensure that expenditure has been recorded in the correct financial year.</p> <p>We will test expenditure invoices to ensure they have been correctly classified in the financial statements as either revenue or capital expenditure.</p> <p>We will also carry out the required certification work in respect of the Housing and Council Tax Benefit Subsidy for the year.</p>
<p>Fraud and Management Override of Control</p> <p>The primary responsibility for the detection of fraud rests with management. Their role in the detection of fraud is an extension of their role in preventing fraudulent activity. They are responsible for establishing a sound system of internal control designed to support the achievement of departmental policies, aims and objectives and to manage the risks facing the organisation; this includes the risk of fraud.</p> <p>Under International Standard on Auditing (UK and Ireland) 240, there is a presumed significant risk of management override of the system of internal controls. Our audit is designed to provide reasonable assurance that the 2010/11 Accounts are free from material misstatement, whether caused by fraud or error. We are not responsible for preventing fraud or corruption, although our audit may serve to act as a deterrent.</p> <p>We consider the potential for manipulation of financial results through the use of journals and management estimates, such as provisions and accruals as significant risks.</p>	<p>We are required to make inquiries of those charged with governance in respect of members oversight responsibility for:</p> <ul style="list-style-type: none"> • Systems for monitoring risk, financial control and compliance with the law; and • The entity’s assessment of the risks of fraud and of the internal control the entity has established to mitigate specific risks of fraud that it has identified. <p>We will review material management estimates for provisions and accruals and evaluate the accuracy, completeness and relevance of the data and the underlying assumptions used to produce the estimate, taking account of the new Clarity ISA requirements on estimates.</p> <p>We will also perform targeted procedures on high-risk areas, such as journals, and on unusual material transactions. In line with ISA requirements, we will also perform unpredictable procedures to provide reasonable assurance that the Accounts are free from material misstatement.</p>
<p>2010/11 – the first year of reporting under IFRS</p> <p>The transition to IFRS involves both new and considerably revised financial statements and an increase in the depth of disclosures required in the notes to the accounts. There is a risk of material errors in the restatements and reclassifications required in preparing the accounts in their new format and of material omissions of information required to be disclosed by the new Code of Practice on Local Authority Accounting.</p> <p>In particular:</p> <p>Leases</p> <p>IFRS requires building and land elements of leases to be analysed separately, increasing the possibility that the land element may need to be classified separately as an operating lease. The lease accounting rules have also been extended to cover arrangements that have the substance of a lease even though they do not have the legal form of a lease. There is a risk that relevant agreements might not be identified and classified correctly and that income and expenses relating to the agreements might be accounted for inappropriately.</p> <p>Component Accounting</p>	<p>We are working closely with the Finance team to ensure that you are aware of the main differences between IFRS and UK GAAP and to resolve any accounting issues raised with us on a timely basis.</p> <p>We will perform a review of the restated 2009/10 statements to identify disclosure issues during the interim stage of the audit. We will communicate the results of this review to management so they may take action to address issues in advance of the final audit.</p> <p>We will understand and evaluate accounting policies adopted by the Council for leases against Code requirements. We will perform detailed testing to establish the completeness of leases and lease type arrangements including minute review and review of contracts. We will also perform testing of lease classification and accounting entries.</p> <p>We will perform detailed testing around component depreciation and the employee benefit accrual calculations (e.g. holiday pay accruals), considering the methods used to result in the accounting entries and ensuring that these are in</p>

Risks	Audit Approach
<p>The new Code requires the separate depreciation of components of an item of Property, Plant and Equipment whose cost is significant in relation to the total cost of the item and which have a shorter useful life than the item as a whole. Where items have been insufficiently broken down into their component parts, there is a risk that depreciation charges might be materially understated.</p> <p>Accruals for Employee Benefits</p> <p>The new Code has more rigorous requirements for the accrual of employee benefits earned during a year but untaken by the year-end (particularly leave entitlements and flexitime) and for the disclosure of termination benefits.</p>	<p>line with Code guidance.</p> <p>At the final audit stage we will perform an independent ‘hot review’ of the financial statements and disclosures.</p> <p>We will perform detailed testing to establish the completeness of the work performed including a review of minutes and significant contracts. We will also perform testing of classification and accounting entries.</p>
<p>Property, Plant and Equipment</p> <p>Our discussions with Management and your previous appointed auditor identified a number of audit issues relating to accounting for property, plant and equipment. In particular:</p> <p><u>Valuations:</u></p> <p>In 2009/10 the valuation of the Council’s five leisure centres was not accounted for correctly and required the accounts to be adjusted. There is, therefore, a risk that valuations may not be performed correctly resulting in the carrying values in the financial statements being materially misstated.</p> <p><u>Depreciation:</u></p> <p>The IFRS code requires property and equipment assets to be carried at fair value. Where assets are revalued (e.g. operational land and buildings), the Code also requires records to be kept of their historic cost. An adjustment is then required in the accounts to reflect the difference between depreciation on the historical cost and depreciation on the revalued amount.</p> <p>The accounting entries required to account for the difference in historic cost depreciation and fair value depreciation for revalued assets have not been correctly applied in previous years. There is a risk that these reserves and the depreciation charges in the comprehensive income and expenditure statement may be materially misstated.</p>	<p>We will consider the Council’s arrangements for the valuation of property , plant and equipment to ensure that:</p> <ul style="list-style-type: none"> - the valuer has been given appropriate instructions in order to undertake the review; - all relevant assets have been included in the scope of the review; - accounting entries have been undertaken correctly within the financial statements <p>We will test the calculation of the depreciation charge for the year and ensure the correct accounting entries have been applied.</p>

Risks	Audit Approach
Elevated Risks	
<p>Payroll</p> <p>Review of the 2009/10 internal audit reports on payroll has identified that there are significant control deficiencies in the design and operation of controls in relation to starters and leavers. This increases the inherent risk surrounding the appropriate processing of staff costs and the completeness of staff establishment.</p>	<p>We will perform detailed testing on payroll costs to ensure that the figures included in the accounts are not materially misstated.</p>
VfM Conclusion related risks	
<p>Increased pressures on budgets</p> <p>Local government bodies are expected to make significant efficiency savings over the next three years as a result of the Comprehensive Spending Review 2010 and the local government financial settlement. There is a risk that savings plans may not be robust or based on sustainable solutions which could result in short term actions to ensure that spending targets are met.</p> <p>In addition, it will be important for authorities to be able to demonstrate that they are allocating resources to areas of priority within their tighter budgets, for example by achieving cost reductions and by improving efficiency and productivity. There is a risk that the Council will not be able to demonstrate its achievements in this area.</p>	<p>We will consider the Council’s arrangements to ensure that it has:</p> <ul style="list-style-type: none"> • Robust systems and processes to manage its financial risks and opportunities effectively, and to secure a stable financial position. The organisation’s financial position should enable it to continue to operate for the foreseeable future. • Adequate arrangements to demonstrate the achievement of cost reductions and by improving efficiency and productivity. <p>To do this we will consider the Council’s medium term financial plan (which includes 5 year forecasts) and the 2011/12 budget and consider their robustness. The ‘foreseeable future’ has been defined for the purposes of the financial resilience criterion as 12 months from the date of the auditor’s report on the relevant set of financial statements.</p> <p>We will review the Council’s budget monitoring processes to identify any areas of concern. We will also bear any risks in mind when carrying out cut-off testing.</p> <p>We will also consider the accounting implications of any savings plans and would welcome early discussion of any new and unusual proposals. In particular, we will consider the impact of the efficiency challenge on the recognition of both income and expenditure as detailed above.</p>

Our team and independence

Audit Team	Responsibilities
Engagement Director Ciaran McLaughlin 020 7213 5253 ciaran.t.mclaughlin@uk.pwc.com	Engagement Leader responsible for independently delivering the audit in line with the Code of Audit Practice, including agreeing the Audit Plan, ISA (UK&I) 260 report and Annual Audit Letter, the quality of outputs and signing of opinions and conclusions. Also responsible for liaison with the Chief Executive and Members.
Audit Manager: Accounts Daniel Hornbrook 01223 552257 daniel.j.hornbrook@uk.pwc.com	Manager on the assignment responsible for overall control of the audit engagement, ensuring delivery to timetable, managing our accounts work, including the audit of the statement of accounts, governance aspects of the use of resources and overall review of audit outputs. Completion of the Audit Plan, ISA (UK&I) 260 report and Annual Audit Letter. Also responsible for coordinating the use of resources audit programme including preparing and presenting reports.
Audit Senior – Hayley Clark 01223 552316 hayley.m.clark@uk.pwc.com	Team leader of the onsite audit work and team responsible for liaising with the finance team and communicating issues when and if they arise.

Our team members

It is our intention that wherever possible staff work on the Huntingdonshire District Council audit each year, developing effective relationships and an in depth understanding of your business. We are committed to properly controlling succession within the core team, providing and preserving continuity of team members.

We will hold periodic client service meetings with you, separately or as part of other meetings, to gather feedback, ensure satisfaction with our service and identify areas for improvement and development year on year. These reviews form a valuable overview of our service and its contribution to the business. We use the results to brief new team members and enhance the team's awareness and understanding of your requirements.

Independence and objectivity

We have made enquiries of all PricewaterhouseCoopers' teams providing services to you and of those responsible in the UK Firm for compliance matters. There are no matters which we perceive may impact our independence and objectivity of the audit team.

Relationships and Investments

Senior officers should not seek or receive personal financial or tax advice from PwC. Members who receive such advice from us (perhaps in connection with employment by a client of the firm) or who also act as director for another audit or advisory client of the firm should notify us, so that we can put appropriate conflict management arrangements in place.

Independence conclusion

At the date of this plan we confirm that in our professional judgement, we are independent accountants with respect to the Council, within the meaning of UK regulatory and professional requirements and that the objectivity of the audit team is not impaired.

Communicating with you

Communications Plan and timetable

ISA (UK&I) 260 (revised) ‘Communication of audit matters with those charged with governance’ requires auditors to plan with those charged with governance the form and timing of communications with them. We have assumed that ‘those charged with governance’ are the Corporate Governance Panel. Our team works on the engagement throughout the year to provide you with a timely and responsive service. Below are the dates when we expect to provide the Corporate Governance Panel with the outputs of our audit.

Stage of the audit	Output	Date
Audit planning	Audit Fee letter	April 2010
	Audit Plan	March 2011
Audit findings	<p>ISA (UK&I) 260 report incorporating specific reporting requirements, including:</p> <ul style="list-style-type: none"> Any expected modifications to the audit report Uncorrected misstatements, i.e. those misstatements identified as part of the audit that management have chosen not to adjust Material weaknesses in the accounting and internal control systems identified as part of the audit Our views about significant qualitative aspects of your accounting practices including accounting policies, accounting estimates and financial statements disclosures. Any significant difficulties encountered by us during the audit; Any significant matters discussed, or subject to correspondence with, Management; Any other significant matters relevant to the financial reporting process; and Summary of findings from our use of resources audit work to support our value for money conclusion. 	September 2011
Audit reports	Financial Statements including Use of Resources	September 2011
Other public reports	<p>Annual Audit Letter</p> <p>A brief summary report of our work, produced for Members and to be available to the public.</p>	December 2011
	<p>Annual certification report to those charged with governance</p> <p>Report detailing the value of each certified claim, details of any amendments and qualifications, certification fees charged and a discussion of issues arising, including recommendations for improvement where necessary.</p>	February 2012

Audit budget and fees

The Audit Commission has provided indicative audit fee levels for Councils for the 2010/11 financial year, which depend upon the level of expenditure and potential risk. Taking into account your expenditure and assuming that there is a general level of risk in relation to the audit of financial statements we agreed and audit fee of £118,000, (excluding certification of claims and returns), which is broken down as follows:

	2010/11
Accounts & Use of Resources	£118,000
Certification of grant claims and returns – see paragraph below	£30,000

We have based the fee level on the following assumptions:

- Officers meeting the timetable for producing deliverables, which we will agree in writing;
- Deliverables produced are properly prepared and agreed to the financial statements, general ledger and trial balance.
- We are able to utilise the work of internal audit as intended;
- We are able to draw comfort from your management controls;
- No significant changes being made by the Audit Commission to the use of resources criteria on which our conclusion will be based;
- A draft of the Annual Governance Statement being available for us to review by a date to be agreed with management; and
- Our use of resources conclusion and accounts opinion being unqualified.

If these prove to be unfounded, we will seek a variation order to the agreed fee, to be discussed in advance with you.

Certification of grant claims

Our fee for the certification of grant claims is based on the amount of time required to complete individual grant claims at standard hourly rates. We have provided the Corporate Governance Panel with an indicative fee of £30,000 for the certification of grant claims in 2010/11. This estimate is based on no additional testing being required for the Housing and Council Tax Benefit subsidy claim and officers providing quality information on a timely basis. The final fee will be calculated using the time spent in certifying the claims. We will discuss and agree the final fee with the Director of Commerce and Technology and his team.

Appendix A: Other engagement information

The Audit Commission appoint us as auditors to Huntingdonshire District Council and the terms of our appointment are governed by:

- The Code of Audit Practice; and
- The Standing Guidance for Auditors

There are six further matters which are not currently included within the guidance, but which our firm's practice requires that we raise with you.

Electronic communication

During the engagement we may from time to time communicate electronically with each other. However, the electronic transmission of information cannot be guaranteed to be secure, virus or error free and such information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete or otherwise be adversely affected or unsafe to use.

PwC partners and staff may also need to access PwC electronic information and resources during the engagement. You agree that there are benefits to each of us in their being able to access the PwC network via your internet connection and that they may do this by connecting their PwC laptop computers to your network. We each understand that there are risks to each of us associated with such access, including in relation to security and the transmission of viruses.

We each recognise that systems and procedures cannot be a guarantee that transmissions, our respective networks and the devices connected to these networks will be unaffected by risks such as those identified in the previous two paragraphs. We each agree to accept the risks of and authorise (a) electronic communications between us and (b) the use of your network and internet connection as set out above. We each agree to use commercially reasonable procedures (i) to check for the then most commonly known viruses before either of us sends information electronically or we connect to your network and (ii) to prevent unauthorised access to each other's systems.

We shall each be responsible for protecting our own systems and interests and you and PwC (in each case including our respective directors, members, partners, employees, agents or servants) shall have no liability to each other on any basis, whether in contract, tort (including negligence) or otherwise, in respect of any error, damage, loss or omission arising from or in connection with the electronic communication of information between us and our reliance on such information or our use of your network and internet connection.

The exclusion of liability in the previous paragraph shall not apply to the extent that such liability cannot by law be excluded.

Appointed auditor

Ciaran McLaughlin, a director in the firm, will discharge the responsibilities of the appointed auditor and in doing so will bind the firm although Ciaran is not a partner.

Access to audit working papers

We may be required to give access to our audit working papers to the Audit Commission or the National Audit Office for quality assurance purposes.

Quality arrangements

We want to provide you at all times with a high quality service to meet your needs. If at any time you would like to discuss with us how our service could be improved or if you are dissatisfied with any aspect of our services, please raise the matter immediately with the partner responsible for that aspect of our services to you. If, for any reason, you would prefer to discuss these matters with someone other than that partner, please contact Paul Woolston, our Audit Commission Lead Partner at our office at 89 Sandyford Road, Newcastle Upon Tyne, NE1 8HW, or Richard Sexton, UK Head of Assurance, at our office at 1 Embankment Place, London, WC2N 6RH. In this way we can ensure that your concerns are dealt with carefully and promptly. We undertake to look into any complaint carefully and promptly and to do all we can to explain the position to you. This will not affect your right to complain to the Institute of Chartered Accountants in England and Wales or to the Audit Commission.

Events arising between signature of accounts and their publication

ISA (UK&I) 560 (revised) places a number of requirements on us in the event of material events arising between the signing of the accounts and their publication. You need to inform us of any such matters that arise so we can fulfil our responsibilities.

If you have any queries on the above, please let us know before approving the Audit Plan or, if arising subsequently, at any point during the year.

Freedom of Information Act

In the event that, pursuant to a request which Huntingdonshire District Council has received under the Freedom of Information Act 2000, it is required to disclose any information contained in this report, it will notify PwC promptly and consult with PwC prior to disclosing such report. Huntingdonshire District Council agrees to pay due regard to any representations which PwC may make in connection with such disclosure and Huntingdonshire District Council shall apply any relevant exemptions which may exist under the Act to such report. If, following consultation with PwC, Huntingdonshire District Council discloses this report or any part thereof, it shall ensure that any disclaimer which PwC has included or may subsequently wish to include in the information is reproduced in full in any copies disclosed.

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