

Mr Michael Porter
 Chief Finance Officer and Deputy Chief Executive
 Police and Crime Commissioner for Cleveland
 Po Box 70
 Police Headquarters
 Ladgate Lane
 Middlesbrough
 TS8 9EH

Direct +44 (0)191 383 6300
 line
 Email cameron.waddell@mazars.co.uk

19 April 2018

Dear Mr Porter

Police and Crime Commissioner for Cleveland – External audit fees 2018/19

Public Sector Audit Appointments Ltd (PSAA) has consulted on its scale of fees for 2018/19. It has not made any changes to the work programme for 2018/19 but the results of the bulk-procurement for opted-in bodies has led to a reduction in fees from 2017/18 of 23%. The scale of fees is published online at <https://www.psaa.co.uk/audit-fees/201819-work-programme-and-scales-of-fees/>

Fees

The table below includes our proposed fees, which are in line with the scale fee.

Audit area	Proposed fee (2018/19)	Provisional fee (2017/18)*
Audit of the accounts and VFM conclusion	£26,045 plus VAT	£33,825 plus VAT

**subject to completion of the 2017/18 work*

At this stage we are not proposing any non-audit work for 2018/19.

The scale fee assumes that you provide us with complete and materially accurate financial statements, with supporting working papers, within agreed timeframes.

Outline of work programme

The proposed audit fee covers:

- the audit of your financial statements and group financial statements;
- work to conclude on your arrangements for securing value for money; and
- the assurance we are required to provide to the National Audit Office on the consistency of your Whole of Government Accounts return with the audited financial statements.

If required, we will address any legal challenge work prompted by local electors at the rate prescribed by PSAA.

Mazars LLP – Salvus House - Aykley Heads - Durham - DH1 5TS
 Tel: +44 (0) 191 383 6300 – Fax: +44 (0) 191 383 6350 – www.mazars.co.uk

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We are registered to carry on audit work in the UK and Ireland by the Institute of Chartered Accountants in England and Wales. Details about our audit registration can be viewed at www.auditregister.org.uk under reference number C001139861.

VAT number: 839 8356 73



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At this stage we have yet to complete our risk assessment for 2018/19 and we will issue our Audit Strategy Memorandum in early 2019. This will communicate to you the risks that we identify in relation to the work programme outlined above and the action we plan to take in response.

If you have any queries, please don't hesitate to contact either myself or your engagement manager, Campbell Dearden.

Yours sincerely

Signature: 

Email: cameron.waddell@mazars.co.uk

Cameron Waddell

Partner, for and on behalf of Mazars LLP

cc Barry Coppinger – Police and Crime Commissioner