

Mr Tony Hope
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 County Durham and Darlington Fire and Rescue Service
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 line

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19 April 2018

Dear Mr Tony Hope

County Durham and Darlington Fire and Rescue Service – 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	£22,235 plus VAT	£28,877 plus VAT

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

At this stage we have not agreed 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;
- 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.

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.

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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





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

Yours sincerely

Signature: *MJ Kirkham*
MJ Kirkham (Apr 20, 2018)

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Mark Kirkham

Partner, for and on behalf of Mazars LLP

cc Stuart Errington - Chief Fire Officer