



Public Sector Audit Appointments

21 March 2016

Subject: 2016/17 work programme and scale fees

Dear Ms Davies

Following consultation, Public Sector Audit Appointments (PSAA) has published the work programme and scale fees for the audit of the 2016/17 accounts of principal audited bodies.

There are no changes to the overall work programme for 2016/17. Scale fees have therefore been retained at the same level as the scale fees applicable for 2015/16, set by the Audit Commission before it closed in March 2015. The Commission reduced scale fees from 2015/16 by 25 per cent, in addition to the reduction of up to 40 per cent made from 2012/13.

Following completion of the Audit Commission's 2014/15 accounts, PSAA received a payment in respect of the Audit Commission's retained earnings. PSAA will redistribute this and any other surpluses from audit fees to audited bodies, on a timetable to be established by the PSAA Board.

The work that auditors will carry out on the 2016/17 accounts will be completed based on the requirements set out in the Local Audit and Accountability Act 2014 and under the Code of Audit Practice published by the National Audit Office.

The 2016/17 work programme documents and scale fees for individual audited bodies are now available for you to view on the PSAA website at <http://www.psaa.co.uk/audit-and-certification-fees/201617-work-programme-and-scales-of-fees>.

We hope you find this information useful. If you have any questions, please contact us by email at workandfeesconsultation@psaa.co.uk

Yours sincerely

Jon Hayes
Chief Officer