

Organisation	Sector Type	Audit Firm	Engagement Lead	EL email	Fee Value (£)	Org Website	Audit Comments
London Fire Commissioner	Commissioner F and R Authority	Ernst & Young LLP	Janet Dawson	jdawson1@uk.ey.com	51,961	www.london-fire.gov.uk	No change to scale fee as variation relates to complex issues. In some cases we have been unable to disaggregate one-off and recurring components of 2018/19 fee variations with sufficient confidence to set an adjusted scale fee at this point.
Dorset and Wiltshire Fire and Rescue Authority	Fire and Rescue Authority	Deloitte LLP	Michelle Hopton	mhopton@deloitte.co.uk	34,650	www.dwfire.org.uk	No change to the scale fee as there is no approved 2018/19 fee variation, or we are satisfied that there was no recurring element to any fee variation that was approved
West Midlands Fire and Rescue Authority	Fire and Rescue Authority	Grant Thornton UK LLP	Avtar Sohal	avtar.s.sohal@uk.gt.com	32,250	www.wmfs.net	Recurring elements of 2018/19 fee variations included. Including ongoing elements does not increase the overall fee to be paid, it alters the timing of payment for ongoing additional work.
Kent and Medway Fire and Rescue Authority	Fire and Rescue Authority	Grant Thornton UK LLP	Paul Cuttle	paul.cuttle@uk.gt.com	29,818	www.kent.fire-uk.org	Recurring elements of 2018/19 fee variations included. Including ongoing elements does not increase the overall fee to be paid, it alters the timing of payment for ongoing additional work.
Merseyside Fire And Rescue Authority	Fire and Rescue Authority	Grant Thornton UK LLP	Michael Green	Michael.Green@uk.gt.com	28,966	www.merseyfire.gov.uk	Recurring elements of 2018/19 fee variations included. Including ongoing elements does not increase the overall fee to be paid, it alters the timing of payment for ongoing additional work.
Hampshire Fire and Rescue Authority	Fire and Rescue Authority	Ernst & Young LLP	Kevin Suter	ksuter@uk.ey.com	27,893	www.hantsfire.gov.uk	No change to the scale fee as there is no approved 2018/19 fee variation, or we are satisfied that there was no recurring element to any fee variation that was approved
West Yorkshire Fire and Rescue Authority	Fire and Rescue Authority	Deloitte LLP	Paul Hewitson	phewitson@deloitte.co.uk	27,782	www.westyorkfire.gov.uk	No change to scale fee as variation relates to complex issues. In some cases we have been unable to disaggregate one-off and recurring components of 2018/19 fee variations with sufficient confidence to set an adjusted scale fee at this point.
Staffordshire Police Fire and Crime Commissioner Fire and Rescue Authority	Commissioner F and R Authority	Grant Thornton UK LLP	Mark Stocks	mark.c.stocks@uk.gt.com	26,646	www.staffordshire-pcc.gov.uk/fire-rescue/	Recurring elements of 2018/19 fee variations included. Including ongoing elements does not increase the overall fee to be paid, it alters the timing of payment for ongoing additional work.
South Yorkshire Fire and Rescue Authority	Fire and Rescue Authority	Deloitte LLP	Paul Hewitson	phewitson@deloitte.co.uk	26,523	www.syfire.gov.uk	No change to the scale fee as there is no approved 2018/19 fee variation, or we are satisfied that there was no recurring element to any fee variation that was approved
Royal Berkshire Fire Authority	Fire and Rescue Authority	Ernst & Young LLP	Andrew Brittain	abrittain@uk.ey.com	26,180	www.rbfrs.co.uk	No change to the scale fee as there is no approved 2018/19 fee variation, or we are satisfied that there was no recurring element to any fee variation that was approved
Lancashire Combined Fire Authority	Fire and Rescue Authority	Grant Thornton UK LLP	Georgia Jones	georgia.s.jones@uk.gt.com	26,169	www.lancsfireandrescue.org.uk	Recurring elements of 2018/19 fee variations included. Including ongoing elements does not increase the overall fee to be paid, it alters the timing of payment for ongoing additional work.
Devon and Somerset Fire Authority	Fire and Rescue Authority	Grant Thornton UK LLP	Barrie Morris	barrie.morris@uk.gt.com	26,041	www.dsfire.gov.uk	No change to the scale fee as there is no approved 2018/19 fee variation, or we are satisfied that there was no recurring element to any fee variation that was approved
Cheshire Fire Authority	Fire and Rescue Authority	Grant Thornton UK LLP	Michael Green	Michael.Green@uk.gt.com	25,992	www.cheshirefire.gov.uk	Recurring elements of 2018/19 fee variations included. Including ongoing elements does not increase the overall fee to be paid, it alters the timing of payment for ongoing additional work.
Hereford and Worcester Fire Authority	Fire and Rescue Authority	Grant Thornton UK LLP	Avtar Sohal	avtar.s.sohal@uk.gt.com	25,311	www.hwfire.org.uk	No change to the scale fee as there is no approved 2018/19 fee variation, or we are satisfied that there was no recurring element to any fee variation that was approved
Derbyshire Fire Authority	Fire and Rescue Authority	Ernst & Young LLP	Helen Henshaw	hhenshaw@uk.ey.com	25,184	www.derbyshire-fire-service.co.uk	No change to the scale fee as there is no approved 2018/19 fee variation, or we are satisfied that there was no recurring element to any fee variation that was approved
Cleveland Fire Authority	Fire and Rescue Authority	Mazars LLP	Gavin Barker	gavin.barker@mazars.co.uk	25,169	www.clevelandfire.gov.uk	No change to the scale fee as there is no approved 2018/19 fee variation, or we are satisfied that there was no recurring element to any fee variation that was approved
Northamptonshire Commissioner Fire and Rescue Authority	Commissioner F and R Authority	Ernst & Young LLP	Neil Harris	nharris2@uk.ey.com	25,000	www.northantspcc.org.uk	No change to the scale fee as there is no approved 2018/19 fee variation, or we are satisfied that there was no recurring element to any fee variation that was approved
Shropshire and Wrekin Fire Authority	Fire and Rescue Authority	Grant Thornton UK LLP	Avtar Sohal	avtar.s.sohal@uk.gt.com	24,996	www.shropshirefire.gov.uk	Recurring elements of 2018/19 fee variations included. Including ongoing elements does not increase the overall fee to be paid, it alters the timing of payment for ongoing additional work.
Humberside Fire Authority	Fire and Rescue Authority	Mazars LLP	Gavin Barker	gavin.barker@mazars.co.uk	24,561	www.humbersidefire.gov.uk	No change to the scale fee as there is no approved 2018/19 fee variation, or we are satisfied that there was no recurring element to any fee variation that was approved
Cambridgeshire and Peterborough Fire Authority	Fire and Rescue Authority	BDO LLP	Rachel Brittain	rachel.brittain@bdo.co.uk	24,536	www.cambsfire.gov.uk	No change to the scale fee as there is no approved 2018/19 fee variation, or we are satisfied that there was no recurring element to any fee variation that was approved
North Yorkshire Police, Fire and Crime Commissioner Fire and Rescue Authority	Commissioner F and R Authority	Mazars LLP	Gavin Barker	gavin.barker@mazars.co.uk	24,387	www.northyorksfire.gov.uk	No change to the scale fee as there is no approved 2018/19 fee variation, or we are satisfied that there was no recurring element to any fee variation that was approved
Avon Fire Authority	Fire and Rescue Authority	Deloitte LLP	Ian Howse	ihowse@deloitte.co.uk	24,220	www.avonfire.gov.uk	No change to scale fee as variation relates to complex issues. In some cases we have been unable to disaggregate one-off and recurring components of 2018/19 fee variations with sufficient confidence to set an adjusted scale fee at this point.
Buckinghamshire and Milton Keynes Fire Authority	Fire and Rescue Authority	Ernst & Young LLP	Neil Harris	nharris2@uk.ey.com	24,162	www.bucksfire.gov.uk	No change to the scale fee as there is no approved 2018/19 fee variation, or we are satisfied that there was no recurring element to any fee variation that was approved
Nottinghamshire and City of Nottingham Fire Authority	Fire and Rescue Authority	Ernst & Young LLP	Helen Henshaw	hhenshaw@uk.ey.com	23,909	www.notts-fire.gov.uk	No change to scale fee as variation relates to complex issues. In some cases we have been unable to disaggregate one-off and recurring components of 2018/19 fee variations with sufficient confidence to set an adjusted scale fee at this point.
County Durham and Darlington Fire and Rescue Service	Fire and Rescue Authority	Mazars LLP	Gavin Barker	gavin.barker@mazars.co.uk	23,710	www.ddfire.gov.uk	Recurring elements of 2018/19 fee variations included. Including ongoing elements does not increase the overall fee to be paid, it alters the timing of payment for ongoing additional work.
East Sussex Fire Authority	Fire and Rescue Authority	Ernst & Young LLP	Helen Thompson	hthompson2@uk.ey.com	23,690	www.esfrs.org	No change to the scale fee as there is no approved 2018/19 fee variation, or we are satisfied that there was no recurring element to any fee variation that was approved
Tyne and Wear Fire and Rescue Authority	Fire and Rescue Authority	Mazars LLP	Cameron Waddell	cameron.waddell@mazars.co.uk	23,590	www.twfire.co.uk	No change to scale fee as variation relates to complex issues. In some cases we have been unable to disaggregate one-off and recurring components of 2018/19 fee variations with sufficient confidence to set an adjusted scale fee at this point.
Bedfordshire Fire and Rescue Authority	Fire and Rescue Authority	Ernst & Young LLP	Neil Harris	nharris2@uk.ey.com	23,271	www.bedsfire.com	No change to the scale fee as there is no approved 2018/19 fee variation, or we are satisfied that there was no recurring element to any fee variation that was approved
Leicester, Leicestershire and Rutland Combined Fire Authority	Fire and Rescue Authority	Mazars LLP	Gavin Barker	gavin.barker@mazars.co.uk	22,520	www.leicestershire-fire.gov.uk	No change to scale fee as variation relates to complex issues. In some cases we have been unable to disaggregate one-off and recurring components of 2018/19 fee variations with sufficient confidence to set an adjusted scale fee at this point.