

Fee variation proposal (received 16/06/2022)

We are writing to inform you that we have reviewed the fee variation proposal (£45,885) submitted by your auditor Ernst & Young LLP for East Sussex Fire Authority for audit year 2020/21.

As you know we have a robust procedure to review and approve fee variations in accordance with the Local Audit (Appointing Person) Regulations. The auditor is required to discuss the proposal with the audited body before any matter is referred to PSAA. Auditors then provide us with the detail of the proposal and whether or not the proposal has been agreed (in full or in part) by the audited body. Once received PSAA considers each and every individual claim carefully, irrespective of whether or not there is local agreement. We have set out our process for assessing fee variation proposals on our website [Fee variation process – PSAA](#), which includes considering their value and size relative to others that are similar.

Having carefully reviewed and considered all of the information provided to us so far, we are currently minded to approve a fee variation of £18,548 (i.e. reducing the auditor's proposal by £27,337). A breakdown of the amounts approved is shown below.

Scale Fee		£23,690
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Fee Variations		
Approved on	Category	Value
14/06/2022	Pension valuation	£2,625
14/06/2022	PPE valuation	£2,750
14/06/2022	VFM commentary	£5,142
14/06/2022	COVID-19	£3,822
14/06/2022	Increased FRC challenge	£1,750
14/06/2022	Work of internal expert	£560
14/06/2022	ISA540	£1,899
Total Fee Variations		£18,548
2020-2021 total fee including this variation		£42,238
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Unless we hear from you by 29 June 2022 we will work on the basis that the amount above will be the final determination. You can contact us at feevariations@psaa.co.uk.

Kind regards

PSAA