



Scales of Fees 2017-18 to 2021-22

The following fees have been determined by SAAA following consultation for the Audit Years 2017-18 to 2021-22.

Scales of audit fees

Scales of fees for smaller authorities are based on bands of annual income or expenditure, whichever is the higher. This means that the fees are broadly proportionate to the public funds involved and the ability of each authority to pay.

Table 1 sets out the scales of audit fees for smaller authorities that complete their Annual Returns fully and accurately within the required timescales, and provide the necessary supporting information and any explanations sought.

Authorities with neither income nor expenditure exceeding £200,000 will be subject to basic limited assurance audit review. Authorities with either income or expenditure exceeding £200,000 will be subject to intermediate limited assurance audit review.

Table1 – Scale of fees for bodies subject to limited assurance review

INCOME/EXPENDITURE BAND (£)	FEE FOR LIMITED ASSURANCE REVIEW (£)
0 – 25,000	0 (see note)
25,001 – 50,000	200
50,001 – 100,000	300
100,001 – 200,000	400
200,001 – 300,000	600
300,001 – 400,000	800
400,001 – 500,000	1,000
500,001 – 750,000	1,300
750,001 – 1,000,000	1,600
1,000,001 – 2,000,000	2,000

2,000,001 – 3,000,000	2,400
3,000,001 – 4,000,000	2,800
4,000,001 – 5,000,000	3,200
5,000,001 – 6,500,000	3,600

Note: An authority with neither income nor expenditure exceeding £25,000 that is **not** able to certify that it is an exempt authority as it does not meet the qualifying criteria, or if the authority wishes to have a limited assurance review by the external auditor, then the fee payable will be £200.

Reminder letters

Where a supplier is required to send a reminder to any authority, the supplier will charge the authority £40 for each reminder.

Additional work and variations to the scale fees

If an active authority fails either to submit its Annual Return to the supplier for review by 30 September or (if it is an exempt authority) to provide a certificate of exemption, the supplier will consider issuing a public interest report, the cost of which will be payable by the authority pertaining to the fee income band of that authority as in Table 1 (above).

Extra fees may also be charged, subject to SAAA's approval, in other circumstances, for example where auditors have to:

- consider objections to the accounts from local electors, from the point at which the auditor accepts the objection as valid;
- exercise special powers in relation to the review, such as issuing a report in the public interest; or
- undertake any special investigations, such as those arising from disclosures under the Public Interest Disclosure Act 1998.