

Chair of Audit and Governance Committee
On behalf of Those Charged with Governance
City of York Council
West Offices
Station Rises
York
YO1 6GA

Direct Dial +44 (0)191 383 6339
Email mark.outterside@mazars.co.uk

05 March 2025

Dear Audit and Governance Committee Members

City of York Council –2023/24: External Audit fees

Public Sector Audit Appointments Ltd (PSAA) consulted on its scale of fees for 2023/24. Information relating to scale of fees are published at:

<https://www.psaa.co.uk/appointing-auditors-and-fees/>

Fees

Scale fees assume that the Council provide us with complete and materially accurate financial statements, with supporting working papers, within agreed timeframes. It also assumes that the level of risk and complexity associated with your financial statements remains unchanged and that we do not identify any new risks to our VFM commentary.

Where we need to undertake work additional to that planned as part of the fee- setting process, we are required to communicate with you and the PSAA about any additional fee in line with the requirements of PSAA's Terms of Appointment which are available from their website.

The table below includes our proposed fees for 2023/24:

	Prior Year 2022/23	Current Year 2023/24
Scale fee	£97,221	£284,032
Pension (IAS19) valuations	£9,625	-
Statutory powers	£3,066	£10,440
Property valuations	£17,150	-
Quality and technical issues	£3,929	-
VFM commentary	£12,600	-
VFM risks	£4,221	-

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We are registered to carry on audit work in the UK 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



ISA 540 requirements	£3,091	-
Infrastructure assets	£1,463	-
New ISA 315 requirements	£6,286	£15,690
Pension asset ceiling	£3,280	-
Total additional fee	£64,711	£26,130
Total fees	£161,932	£310,162

If you have any queries about the content of this letter, please don't hesitate to contact me or your engagement manager, Louise Stables.

Yours sincerely

A handwritten signature in black ink, appearing to read "Mark Outterside", with a horizontal line extending to the right.

Mark Outterside

Director