

Auditor's Annual Report

Cleveland Fire Authority
– year ended 31 March 2022

December 2023



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01

Section 01: **Introduction**

1. Introduction

Purpose of the Auditor’s Annual Report

Our Auditor’s Annual Report (AAR) summarises the work we have undertaken as the auditor for Cleveland Fire Authority (the Authority) for the year ended 31 March 2022. Although this report is addressed to the Authority, it is designed to be read by a wider audience including members of the public and other external stakeholders.

Our responsibilities are defined by the Local Audit and Accountability Act 2014 and the Code of Audit Practice (‘the Code’) issued by the National Audit Office (‘the NAO’). The remaining sections of the AAR outline how we have discharged these responsibilities and the findings from our work. These are summarised below.



Opinion on the financial statements

We issued our audit report on 21 December 2023. Our opinion on the financial statements was unqualified.



Wider reporting responsibilities

The 2014 Act requires us to give an elector, or any representative of the elector, the opportunity to question us about the accounting records of the Authority and to consider any objection made to the accounts. No such correspondence from electors was received.



Value for Money arrangements

In our audit report issued on 21 December 2023 we reported that we had completed our work on the Authority’s arrangements to secure economy, efficiency and effectiveness in its use of resources. Section 3 provides our commentary on the Authority’s arrangements.

We have not identified any significant weaknesses in arrangements and we have not made any recommendations.



Whole of Government Accounts (WGA)

The NAO, as group auditor, requires us to complete the 2021/22 WGA Assurance Statement in respect of its consolidation data and to carry out certain tests on the data. We plan to report to NAO in December 2023. As for 2020/21, we anticipate a significant delay before we will be able to issue our audit certificate, as we await NAO clearance on whether we will be required to undertake additional procedures as a sampled component.



02

Section 02:

Audit of the financial statements

2. Audit of the financial statements

The scope of our audit and the results of our opinion

Our audit was conducted in accordance with the requirements of the Code, and International Standards on Auditing (ISAs).

The purpose of our audit is to provide reasonable assurance to users that the financial statements are free from material error. We do this by expressing an opinion on whether the statements are prepared, in all material respects, in line with the financial reporting framework applicable to the Authority and whether they give a true and fair view of the Authority’s financial position as at 31 March 2022 and of the financial performance for the year then ended. Our audit report, issued on 21 December 2023 gave an unqualified opinion on the financial statements of the Authority for the year ended 31 March 2022.

Our Audit Completion Report dated 8 November 2022 and presented to the Audit and Governance Committee on the 18 November 2022 provides further details of the findings of our audit of the Authority’s financial statements. This includes our conclusions on the identified audit risks and areas of management judgement, internal control recommendations and audit misstatements identified during our audit. There was a long delay before we were able to complete our audit and issue the audit opinion, and this is explained in the ‘Significant difficulties during the audit section below’. An Audit Completion report follow up letter was issued on 30 November 2023 and a further letter was issued on completion. Taken together these set out how all outstanding issues were resolved.

Qualitative aspects of the PCC & Group and the CC’s accounting practices

We reviewed Authority’s accounting policies and disclosures and concluded they comply with the 2021/22 Code of Practice on Local Authority Accounting, appropriately tailored to the Authority’s circumstances.

Draft accounts were received from the Authority on 24 June 2022 and were of a good quality. The accounts were supported by good quality working papers, and we received full co-operation from the Finance Team in responding to our queries on a prompt basis.

Significant difficulties during the audit

We had positive co-operation from management throughout the audit and we would like to thank management for their assistance, courtesy and patience during our work.

When we issued our Audit Completion Report in November 2022, we drew attention to one particular outstanding matter which was that we were not expecting to receive the annual Pension Fund assurance letter by the end of November 2022. This assurance letter is a standard practice requirement on all public sector audits, and in this case the auditor of Teesside Pension Fund is a different firm to Mazars. The Pension Fund auditor had indicated that the assurance letter would be late but was unable to provide an exact timetable.

In the event, the Pension Fund Auditor letter was not received until 22 March 2023. It is very unusual to receive these assurances as late as this. There were no material issues arising from the Pension Fund auditor’s work to impact on the 2021/22 financial statements.

However, as a result of the long delay, new information was now available to update the pension disclosures in the financial statements in that the triennial revaluation of Teesside Pension Fund as at 31 March 2022 was now completed, and needed to be reflected in the 2021/22 financial statements. This required the Authority to obtain an updated report from the actuary, and we needed to carry out some additional procedures, including requiring the Pension Fund auditor to test the membership data used in the triennial revaluation and report to us on the results of their testing. The Pension Fund auditor reported to us on 11 September 2023, but there were a number of issues that we had to follow up on. We issued our unqualified audit opinion on 21 December 2023.

03

Section 03:

Commentary on VFM arrangements

3. Commentary on VFM arrangements

Overall summary



3. VFM arrangements – Overall summary

Approach to Value for Money arrangements work

We are required to consider whether the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The NAO issues guidance to auditors that underpins the work we are required to carry out and sets out the reporting criteria that we are required to consider. The reporting criteria are:



Financial sustainability - How the Authority plans and manages its resources to ensure it can continue to deliver its services



Governance - How the Authority ensures that it makes informed decisions and properly manages its risks



Improving economy, efficiency and effectiveness - How the Authority uses information about its costs and performance to improve the way it manages and delivers its services

Our work is carried out in three main phases.

Phase 1 - Planning and risk assessment

At the planning stage of the audit, we undertake work so we can understand the arrangements that the Authority has in place under each of the reporting criteria; as part of this work we may identify risks of significant weaknesses in those arrangements.

We obtain our understanding of arrangements for each of the specified reporting criteria using a variety of information sources which may include:

- NAO guidance and supporting information
- Information from internal and external sources including regulators where applicable
- Knowledge from previous audits and other audit work undertaken in the year
- Interviews and discussions with staff and directors

Although we describe this work as planning work, we keep our understanding of arrangements under review and update our risk assessment throughout the audit to reflect emerging issues that may suggest there are further risks of significant weaknesses.

Phase 2 - Additional risk-based procedures and evaluation

Where we identify risks of significant weaknesses in arrangements, we design a programme of work to enable us to decide whether there are actual significant weaknesses in arrangements. We use our professional judgement and have regard to guidance issued by the NAO in determining the extent to which an identified weakness is significant.

We outline the risks that we have identified and the work we have done to address those risks on page 10.

Phase 3 - Reporting the outcomes of our work and our recommendations

We are required to provide a summary of the work we have undertaken and the judgments we have reached against each of the specified reporting criteria in this Auditor's Annual Report. We do this as part of our Commentary on VFM arrangements which we set out for each of the criteria later in this section.

We also make recommendations where we identify weaknesses in arrangements or other matters that require attention from the Authority. We refer to two distinct types of recommendation through the remainder of this report:

- **Recommendations arising from significant weaknesses in arrangements**

We make these recommendations for improvement where we have identified a significant weakness in the Authority arrangements for securing economy, efficiency and effectiveness in its use of resources. Where such significant weaknesses in arrangements are identified, we report these (and our associated recommendations) at any point during the course of the audit.

- **Other recommendations**

We make other recommendations when we identify areas for potential improvement or weaknesses in arrangements which we do not consider to be significant but which still require action to be taken

The table on the following page summarises the outcomes of our work against each reporting criteria, including whether we have identified any significant weaknesses in arrangements or made other recommendations.

3. VFM arrangements – Overall summary

Overall summary by reporting criteria

Reporting criteria		Commentary page reference	Identified risks of significant weakness?	Actual significant weaknesses identified?	Other recommendations made?
	Financial sustainability	11	No	No	No
	Governance	14	No	No	No
	Improving economy, efficiency and effectiveness	17	No	No	No

3. Commentary on VFM arrangements

Financial Sustainability

How the body plans and manages its resources to ensure it can continue to deliver its services



3. VFM arrangements – Financial Sustainability

Overall commentary on the Financial Sustainability reporting criteria

How the Authority identifies significant financial pressures that are relevant to its short and medium-term plans

We have reviewed the Authority's overall governance framework, including Fire Authority and Audit and Governance Committee reports, the Annual Governance Statement, and the Annual Report and Accounts for 2021/22. These confirm that the Authority undertook its responsibility to define the strategic aims and objectives, approve budgets and monitor financial performance against budgets and plans to best meet the needs of the Authority's service users.

The Authority receives assurance on all aspects of financial management and operational performance through reports to the Audit and Governance Committee. This includes:

- overseeing and assuring financial and operational performance;
- considering the risks associated with any material financial transactions;
- considering the financial and operational risks involved in the Authority's business and how they are controlled and monitored by management; and
- taking action needed to address issues raised or to make improvements.

Our review of supporting papers confirmed that it did so effectively throughout 2021/22.

The Authority's 2021/22 financial plan identified a budget deficit of £336k to be met by a contribution from the Budget Support Fund. The Authority monitors its financial performance closely and forecast small underspends consistently through the year. Audited accounts show this was achieved with a £43k underspend for the year to 31 March 2022.

During the year, the Audit and Governance Committee received quarterly budget monitoring reports providing detailed commentary of performance against budget, including explanations of significant variances. The financial position was challenged at these meetings and the reasons for the surplus were clearly articulated.

Budget Preparation commences at least five months in advance of the forthcoming year. The Executive Leadership Team discuss pressures, growth and savings and the Treasurer updates for assumptions regarding funding, inflation and the council tax increase. The Medium Term Financial Strategy is regularly updated and

reported to members as financial forecasts change.

How the Authority plans to bridge funding gaps and identifies achievable savings

The Authority has a history of meeting its financial targets in a challenging financial context. Although there was a small increase of £29k in Government funding in 2021/22, this followed a protracted period of reduced Government funding, with Government funding received by the Authority in 2021/22 a total of £5.4m less than in 2013/14 which is a recurring reduction in funding of 29% in that period.

The Authority has taken a prudent approach to filling vacancies and using reserves to avoid compulsory redundancies and maintain fire cover in line with the Community Integrated Risk Management Plan.

The Authority's positive track record in terms of delivering savings and keeping within budget has allowed it to maintain a general reserve of £1.552m at 31 March 2022, which is in line with the minimum level determined by the Treasurer's risk assessment and about 6 per cent of net expenditure. In addition, the Authority has a Budget Support Fund of £2.920m set aside to meet a potential funding gap over the period of the Medium Term Financial Strategy.

The Medium Term Financial Strategy covers a rolling three year programme and is designed to maintain the general reserve at the minimum level determined by the Treasurer's risk assessment, with the Budget Support Fund utilised to allow sufficient time to develop and implement further savings.

At the time of writing, the financial position remains very challenging, with forecast deficits of £0.193m in 2023/24, £0.187m in 2024/25 and £0.171m in 2025/26.

3. VFM arrangements – Financial Sustainability

Overall commentary on the Financial Sustainability reporting criteria - continued

How the Authority plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities

Resources follow priorities through the Medium Term Financial Strategy. The Strategy is sustainable over the three year period whilst maintaining a prudent general minimum reserve which is risk assessed annually and reported to the Authority. The Authority is relatively well placed to support the sustainable delivery of services and the 2021/22 Annual Performance Report indicates that performance continued to be good in the context of many challenges and high and increasing demand for services.

We have critically assessed the underlying assumptions used in the Medium Term Financial Strategy and consider them to be appropriate.

How the Authority ensures that its financial plan is consistent with other plans

The MTFS is underpinned by workforce planning and capital programmes and takes into account risks arising during the year and planning assumptions within the Community Integrated Risk Management Plan (CIRMP). The CIRMP sets out the risk prevalent within the Authority’s area and the resources (people and finance) to manage those risks.

We have not identified any inconsistency between the various plans in prior years or from our review of the CIRMP.

How the Authority identifies and manages risks to financial resilience

The Authority undertakes substantial work to understand possible future impacts on the budget. The medium term budget projections consider various budget pressures, such as pay and price increases, the revenue implications of the capital programme and other pressures. The risk register contains a critical risk and remedial action regarding the financial position and is monitored quarterly.

For several years the Home Office have indicated that the formula for distributing grant between fire and rescue authorities is to be revised and a three year settlement agreed to provide greater certainty but has repeatedly been postponed. However, the risk associated with any loss of funding arising from this review is covered by the Budget Support Fund.

It is clear from a review of the Medium Term Financial Strategy and the scenario planning that the Authority is closely monitoring the progress against plan to date, is fully aware of where the risks lie and continues to identify mitigating actions to address these risks.

Conclusion

Given the above, our work did not identify any evidence to indicate a significant weakness in the Authority’s arrangements in relation to the financial sustainability reporting criteria.

3. Commentary on VFM arrangements

Governance

How the body ensures that it makes informed decisions and properly manages its risks



3. VFM arrangements – Governance

Overall commentary on the Governance reporting criteria

How the Authority monitors and assesses risk and how the Authority gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud

The Authority has a comprehensive risk management system in place which is embedded into the governance structure of the organisation. The processes are supported by the Authority's Risk Management Strategy and the Authority leadership plays a key role in implementing and monitoring the risk management process.

The Audit and Governance Committee have overarching responsibility for risk management and considers the content of the Corporate Risk Register quarterly with an annual detailed review. The risk register takes account of any changes in the entity's internal and external environments. The register is completed with senior management input and they are pro-active in evaluating the risks. We are satisfied that the management team have appropriate industry and regulatory knowledge.

We have confirmed through attendance at Audit and Governance Committee meetings that detailed discussion and challenge has taken place on high level risks. Remedial action is discussed and the residual risk after these actions agreed.

In order to provide assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud, the Authority has a service level agreement with Hartlepool Borough Council for the provision of internal audit work. Work plans are agreed with management in advance of the start of the financial year and reviewed by the Audit and Governance Committee prior to final approval.

We have reviewed the Internal Audit Plans for 2021/22 and 2022/23 and confirmed planned work addresses the expected areas with annual coverage of key financial controls. Progress reports are presented to each Audit and Governance Committee meeting including follow up reporting of recommendations not fully implemented by agreed due dates. This allows the Committee to effectively hold management to account on behalf of the Authority.

Our attendance at Audit and Governance Committees throughout the period confirms the significance placed on internal audit findings. Members of the committee actively request management attendance at committees to discuss findings from internal audit reports.

Internal audit gave a satisfactory assurance opinion on the Fire Authority in their 2020/21 Annual Report (as in the previous year) with no significant governance weaknesses identified for reporting in the Annual Governance Statement.

How the Authority approaches and carries out its annual budget setting process

The Authority's Medium Term Financial Strategy includes the identification and evaluation of risks to the Authority's finances and is developed in parallel to the budget for the following year and setting of the precept. We have reviewed the budget setting arrangements through observation and discussions with officers. No matters have been identified indicating a significant weakness in arrangements.

Overall the Authority is aware of the financial pressure it faces. We confirmed that scenario plans are in place to identify the potential financial impact of risks occurring.

How the Authority ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information (including non-financial information where appropriate); supports its statutory financial reporting requirements; and ensures corrective action is taken where needed

Responsibilities of budget holders are clearly set out in the Budget Monitoring procedures note and they are required to provide explanations for variances in their monthly budget reports.

Budget reports show the actual expenditure and income compared to what was budgeted and highlight any variances. Finance support the budget holders in updating their year-end forecasts and identifying any remedial action required.

3. VFM arrangements – Governance

Overall commentary on the Governance reporting criteria - continued

Performance against targets and prior years was reported to each meeting of the Audit and Governance Committee in 2021/22. The reports detail the Authority’s performance against the target for all standards, as well as highlighting the key concerns, and the mitigating actions to show how performance will be improved where necessary. The performance reports are discussed at the same meeting as budget monitoring reports and officers describe the relationship between the two. An annual performance report is prepared and published on the Authority’s website.

How the Authority ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency

The Authority has an established governance structure in place which is set out within its Annual Governance Statement. This is supported by the Authority’s Constitution and scheme of delegation. Executive Directors have clear responsibilities linked to their roles and the structure in place at the Authority allows for effective oversight of the Authority’s operations and activity.

We reviewed these documents as part of our audit and confirmed that they were consistent with our understanding of the Authority’s arrangements in place and were fully operational. Audit and Governance Committee members are appropriately skilled to undertake their role and provide appropriate challenge to Management and Internal and External Audit. Two members are independent appointments and are recruited and trained to provide a range of skills and collectively provide effective scrutiny.

How the Authority monitors and ensures appropriate standards are maintained

The Authority expects the highest standards of conduct from both its members and officers. The Ethical Governance Framework is reviewed and updated regularly by management with an annual review of the Constitution. Management are committed to integrity and ethical behaviour and this is evident from our attendance of Committee’s and meetings with management. The Authority has a separate Anti-Fraud and Corruption Policy which sets out detailed policies and procedures to prevent and detect fraud.

Conclusion

Given the above, our work did not identify any evidence to indicate a significant weakness in the Authority’s arrangements in relation to the governance reporting criteria.

3. Commentary on VFM arrangements

Improving economy, efficiency and effectiveness

How the body uses information about its costs and performance to improve the way it manages and delivers its services



3. VFM arrangements – Improving Economy, Efficiency and Effectiveness

Overall commentary on the Improving Economy, Efficiency and Effectiveness reporting criteria

How financial and performance information has been used to assess performance to identify areas for improvement

One of the Authority’s three corporate objectives in its Community Integrated Risk Management Plan is ‘*efficient, sustainable resources*’. The CIRMP also sets out nine priorities for the next five years and one of these priorities is to ‘*ensure our prevention activities remain efficient, effective and deliver value for money*’.

Detailed information on operational performance is reported to the Audit and Governance Committee on a quarterly basis. Performance is available to members of the public via the website and can be drilled down to specific areas. Performance reports are provided at all levels of the organisation including individual fire stations. Incident data has been used to target home fire risk assessments for many years.

Remedial action is taken where appropriate. For example, the Authority has for many years had one of the lowest rates of accidental dwelling fires in the country and linked this to having one of the highest rates of home fire safety checks. However, the number of home fire safety checks undertaken has fallen in the last five years and in the last two years the rate of accidental dwelling fires has increased. The Authority has responded by setting a target in its new CIRMP of 20,000 home fire safety visits a year (29% higher than in 2020/21) and at the end of 2021/22 this target was achieved.

We have reviewed the performance information provided to the Authority as part of our review of agenda papers and minutes. Through this we have confirmed that the Authority effectively hold managers to account where performance improvements are required.

How the Authority evaluates the services it provides to assess performance and identify areas for improvement

The Authority is subject to inspection by His Majesty’s Inspectorate Constabulary and Fire & Rescue Services (HMICFRS). HMICFRS carry out inspections of fire and rescue services to assess and report on three key areas: effectiveness, efficiency, and people.

The Authority was subject to inspection in 2021/22 with the inspection report being published in January 2023. The report provides specific ratings against each of the three areas:

- Effectiveness - How effective is the service at keeping people safe and secure?
- Efficiency – How efficient is the service at keeping people safe and secure? and

- People - How well does the service look after its people?

The Authority was rated as follows:

HMICFRS Independent Assessment	2021/22 Inspection Report	Previous Inspection
Effectiveness	Good	Good
Efficiency	Good	Good
People	Good	Good

The latest HMICFRS assessment is a considerable achievement for the Authority in the context of the challenges it faces, including the demand for its services and the tight financial position. The Authority has been able to consolidate what was achieved in its previous assessment in the face of even more challenging circumstances.

The assessment is notable in that the assessed levels across the criteria are consistently assessed as Good, with no areas assessed as Requiring Improvement.

The HM Inspector’s summary included:

I am pleased with the performance of Cleveland Fire Brigade in keeping people safe and secure from fires and other risks. For example, the brigade continues to respond quickly to fires and other emergencies, continuously meeting its stated target of arriving on scene within seven minutes for all property fires. The brigade also provides a good range of prevention activities for the local community, and an active fire protection service to help ensure local businesses are safe and legally compliant.

3. VFM arrangements – Improving Economy, Efficiency and Effectiveness

Overall commentary on the Improving Economy, Efficiency and Effectiveness reporting criteria - continued

The HM Inspector further recognised the continuous improvement being achieved:

We were pleased to see that the brigade has made progress since our 2018 inspection. The brigade has made improvements against all the areas we identified. It has resolved 12 areas for improvement, and made progress on 4 others. Areas where we have seen the greatest improvement are in fire protection and operational response. We have also seen good improvements in efficiency and in how the brigade looks after its people.

The Authority’s arrangements for effective partnership working

The Authority has a long-established service level agreement with Hartlepool Borough Council for the provision of support services, and Memoranda of Understanding with several other emergency services. For example, it shares estate in Hartlepool with Cleveland Police and the control room shares fall back cover with two other fire and rescue authorities.

The Authority recognises in its CIRMP that improving community safety is best achieved through collaboration with other agencies. Existing collaboration includes:

- Delivering home fire safety visits in partnership with health and local authorities;
- Integrating its arson reduction strategy with Cleveland Police; and
- Participating in the North East Road Safety Partnership.

Partnerships appear to be working well as evidenced by the performance monitoring reports. Partnerships are risk-assessed before being entered into and an established framework exists.

The Authority’s arrangements for commissioning and procurement

The Authority has an in-house procurement team with suitable qualifications and experience that are responsible for producing the Procurement Policy in use by the Authority. The procurement team use established national and regional procurement frameworks to maximise purchasing power and participate in national benchmarking exercises, which have not identified any scope for significant savings. A Procurement Contract Clinic (PCC) comprising of the Assistant Chief Fire Officer and the Authority’s Legal Advisor oversees the procurement activity and authorisation to spend and produce quarterly reports for the Executive Leadership Team.

The Authority regularly review the mix of in-house and outsourced support service provision to achieve economies of scale, whilst maintaining sufficient access to specialist advice. During the financial year 2022/23 the Treasurer was shared with Hartlepool Borough Council but the service level agreement committed him to work on the Fire Authority one day a week. When the Monitoring Officer left a similar role with the Council, the Fire Authority insourced legal services by employing him directly part-time.

There is no evidence that procurement is likely to expose the Authority to significant financial loss or failure to deliver efficiency and performance improvements.

Conclusion

Given the above, our work did not identify any evidence to indicate a significant weakness in the Authority’s arrangements in relation to the improving economy, efficiency and effectiveness reporting criteria.

04

Section 04:

**Other reporting responsibilities and
our fees**

4. Other reporting responsibilities and our fees

Matters we report by exception

The Local Audit and Accountability Act 2014 provides auditors with specific powers where matters come to our attention that, in their judgement, require specific reporting action to be taken. Auditors have the power to:

- issue a report in the public interest;
- make statutory recommendations that must be considered and responded to publicly;
- apply to the court for a declaration that an item of account is contrary to the law; and
- issue an advisory notice.

We have not exercised any of these statutory reporting powers

The 2014 Act also gives rights to local electors and other parties, such as the right to ask questions of the auditor and the right to make an objection to an item of account. We did not receive any such objections or questions.

Reporting to the NAO in respect of Whole of Government Accounts consolidation data

The NAO, as group auditor, requires us to complete the 2021/22 WGA Assurance Statement in respect of its consolidation data and to carry out certain tests on the data. We plan to report to NAO in December 2023. As for 2020/21, we anticipate a significant delay before we will be able to issue our audit certificate, as we await NAO clearance on whether we will be required to undertake additional procedures as a sampled component.

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4. Other reporting responsibilities and our fees

Fees for work as the Authority's auditor

We reported our proposed fees for the delivery of our work under the Code of Audit Practice in our Audit Strategy Memorandum presented to the Audit and Governance Committee in June 2022. Having completed our work for the 2021/22 financial year, we can confirm that our fees are as follows:

Cleveland Fire Authority

Area of work	2021/22 fees	2020/21 fees
Planned fee in respect of our work under the Code of Audit Practice	£22,243	£22,243
Delivery of group accounts work under NAO Code of Practice	£2,926	£2,926
Recurring increases in the base audit fee arising from regulatory pressures (recurring, as reported in the 2019/20 audit, with the 2021/22 fee uplifted by the PSAA 25% increase in rates)	£6,388	£5,110
Additional fees in respect of the new VFM approach (recurring, as reported in the 2020/21 audit)	£5,000	£5,000
Additional fees in respect of new ISA540 requirements in relation to Accounting estimates and related disclosures (recurring, as reported in the 2020/21 audit)	£1,900	£1,900
Additional fees in respect of pension reporting and triennial pensions issue (specific issue for 2021/22 only)	£5,000	£0
Total fees	£43,457	£37,179

Additional fees are subject to Public Sector Auditor Appointments (PSAA) approval. Amounts are excluding VAT.

Fees for other work

We confirm that we have not undertaken any non-audit services for the Authority in the year.

Introduction

Audit of the financial statements

Commentary on VFM arrangements

Other reporting responsibilities and our fees

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*where permitted under applicable country laws.