

**CAMBRIDGESHIRE COUNTY COUNCIL PENSION FUND FEE LETTER  
2017-18**

**To:** Audit and Accounts Committee

**Date:** 30<sup>th</sup> May 2017

**From:** County Council External Auditors BDO

**Purpose:** To report on BDO's proposed fees and programme of work for the 2017/18 financial year.

**Recommendation:** Audit and Accounts Committee is recommended to note the Pension Fund Fee Letter.

<b><i>Officer contact:</i></b>	
Name:	David Eagles
Post:	BDO Engagement Lead
Email:	<a href="mailto:david.eagles@bdo.co.uk">david.eagles@bdo.co.uk</a>
Tel:	01473 320 728

## **1. BACKGROUND**

### **1.1 Audit fees**

The duty to prescribe scales of fees is a statutory function delegated to Public Sector Audit Appointments Limited (PSAA) by the Secretary of State for Communities and Local Government. As part of this, External Auditors are required to report on their proposed level of fees and programme for work covering the audit of the financial statements of the Pension Fund. The scale fees for individual audited bodies are normally based on the scale fee for the previous year, reflecting the auditor's assessment of audit risk and complexity. Variations from the scale fee are only expected to occur where there have been changes that requires substantially more or less work than envisaged by the Scale fee.

## **MAIN ISSUES**

Included in the letter as an attachment to this cover report.

<b>Source Documents</b>	<b>Location</b>
Attached letter	

