

A. Reports issued and fees

We confirm below our final fees charged for the audit and provision of non-audit services.

Reports issued

Report	Date issued
Audit Plan	27 March 2018
Audit Findings Report	30 July 2018
Annual Audit Letter	1 August 2018

Audit Fees	Proposed fee	*Final fee
Council Audit *final fee includes £5k for statutory recommendation	314,168	319,168
Objections from 2016/17		24,000
Grant Certification	17,594	TBC
Total audit fees (excluding VAT)	£331,762	£TBC

The proposed fees for the year were in line with the scale fee set by Public Sector Audit Appointments Ltd (PSAA). Our fees for grant certification covers only Housing Benefit subsidy certification, which falls under the remit of PSAA. Fees in respect of other grant work, such as reasonable assurance reports, are shown under 'Fees for other services'.

Note 47 of the financial statements shows £0.3m for 'fees payable with regards to external audit services'. This agrees to our disclosed audit fees table above. Note 47 also shows £0.1m for 'fees payable for the certification of grant claims and returns'. This is comparable to our non-audit fees paid by BCC below. The Council have rounded this up so as not to show as NIL in the financial statements.

Non Audit Fees

	Fees £
Fees for other services	
Audit related services:	
• Certification of grant claims excluding Housing Benefits (BCC element only)	23,250
Non-audit services	
• CFOi insights 2017/18	10,000
Total	23,250

Subsidiaries audit fees

Fees for other subsidiaries	Fees £
Acivico Limited	38,000
Innovation Birmingham Limited	22,800
West Midlands Growth Company Limited	13,900
Finance Birmingham Limited	7,000
NEC (Developments) PLC	35,000
PETPS (Birmingham) Limited	7,500
PETPS subsidiaries	20,000
Total	144,200