

**Private & Confidential**

Ms Tina Adams  
Head of Finance  
Gedling Borough Council  
Civic Centre  
Arnott Hill Park  
Notts  
NG5 6LU

Our ref: Bill 2024-25  
  
Direct line: +44 (0)7979164444  
Email: Karen.Murray@mazars.co.uk  
  
Date: 25 May 2025

Dear Ms Adams

**Re: Gedling Borough Council – External Audit Fees 2024-25 – Arrangements for Billing.**

I am writing to confirm the billing arrangements for your audit for the year ended 31 March 25.

This information is set out in detail in the Fee Letter sent to you by Public Sector Audit Appointments and is also available via their website:

<https://www.psaa.co.uk/appointing-auditors-and-fees/auditor-appointments-and-scale-fees-2023-24-2027-28/2024-25-auditor-appointments-and-audit-fee-scale/>

As you will be aware the fee is due to be paid in accordance with milestones specified in our contract with PSAA. The instalments are due as follows:

Milestone Completed	Fee
Annual Audit Report for y/e 31 March 2024 issued	£35,537.00
Audit Plan issued	£35,537.00
Audit 50% complete	£35,537.00
Audit 75% complete	£35,538.00
TOTAL FEE	£142,149.00

Any fee variations will be billed on completion of your audit, following discussion with you and approval by PSAA Ltd.

If your audit for 31 March 2024 or an earlier year resulted in a disclaimed audit report (issued in line with the backstops in December 2024 and February 2025), please note PSAA have not yet determined the audit fees due for those audits.

Work is in progress to determine how assurance will be rebuilt for those bodies receiving one of more disclaimed audit opinions as part of the backstop arrangements. Until we receive this guidance, we are not able to fully determine our operational delivery plans. Once we are able to do so, we will agree with you the timing of the delivery of your audit and will be able to advise of the likely timing of your bills for the 2024/25 audit. In the meantime, we will provide invoices for the instalment amounts specified above.

Our bank details and payment arrangements are unchanged from prior years.

It would be helpful if you would confirm the details of any Purchase Orders that you want us to use to our Administration Manager, Catherine Allen, at [cath.allen@mazars.co.uk](mailto:cath.allen@mazars.co.uk).

Please be aware that PSAA Ltd have yet to finalise their work in respect of fees and fee variations for audits up to 2023/24. This means you may not yet have received your final bills for this period.

Please let me know if you have any queries or require more information.

We look forward to continuing to work with you.

Yours sincerely



**Karen Murray**  
**Head of Public Sector**  
**Forvis Mazars LLP**