

The Police & Crime Commissioner for Essex and Chief Constable of Essex Police

Annual Audit Letter for the year ended 31 March 2017

October 2017

Ernst & Young LLP

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Public Sector Audit Appointments Ltd (PSAA) have issued a “Statement of responsibilities of auditors and audited bodies”. It is available from the Chief Executive of each audited body and via the PSAA website (www.psaa.co.uk)

The Statement of responsibilities serves as the formal terms of engagement between appointed auditors and audited bodies. It summarises where the different responsibilities of auditors and audited bodies begin and end, and what is to be expected of the audited body in certain areas.

The “Terms of Appointment (updated 23 February 2017)” issued by PSAA sets out additional requirements that auditors must comply with, over and above those set out in the National Audit Office Code of Audit Practice (the Code) and statute, and covers matters of practice and procedure which are of a recurring nature.

This Annual Audit Letter is prepared in the context of the Statement of responsibilities. It is addressed to the Members of the audited body, and is prepared for their sole use. We, as appointed auditor, take no responsibility to any third party.

Our Complaints Procedure - If at any time you would like to discuss with us how our service to you could be improved, or if you are dissatisfied with the service you are receiving, you may take the issue up with your usual partner or director contact. If you prefer an alternative route, please contact Steve Varley, our Managing Partner, 1 More London Place, London SE1 2AF. We undertake to look into any complaint carefully and promptly and to do all we can to explain the position to you. Should you remain dissatisfied with any aspect of our service, you may of course take matters up with our professional institute. We can provide further information on how you may contact our professional institute.

A hand with white nail polish is writing on a document with a blue pen. In the background, there is a calculator, a laptop, and a white mug. A yellow rectangular box is overlaid on the left side of the image.

Executive Summary

Executive Summary

We are required to issue an annual audit letter to the Police and Crime Commissioner (PCC) and the Chief Constable (CC) following completion of our audit procedures for the year ended 31 March 2017.

Below are the results and conclusions on the significant areas of the audit process.

Area of Work	Conclusion
Opinion on the PCC's and the CC's: ▶ Financial statements	Unqualified - the financial statements gave a true and fair view of the financial position of the PCC and the CC as at 31 March 2017 and of its expenditure and income for the year then ended.
▶ Consistency of other information published with the financial statements	Other information published with the financial statements was consistent with the Annual Accounts.
Concluding on the PCC's and the CC's arrangements for securing economy, efficiency and effectiveness	We concluded that the PCC and the CC had put in place proper arrangements to secure value for money in your use of resources.

Area of Work	Conclusion
Reports by exception: ▶ Consistency of Governance Statement	The Governance Statements were consistent with our understanding of the PCC and the CC.
▶ Public interest report	We had no matters to report in the public interest.
▶ Written recommendations to the PCC and the CC, which should be copied to the Secretary of State	We had no matters to report.
▶ Other actions taken in relation to our responsibilities under the Local Audit and Accountability Act 2014	We had no matters to report.

Area of Work	Conclusion
Reporting to the National Audit Office (NAO) on our review of the PCC's and the CC's Whole of Government Accounts return (WGA).	We had no matters to report.

As a result of the above we have also:

Area of Work	Conclusion
Issued a report to those charged with governance of the PCC and the CC communicating significant findings resulting from our audit.	Our Audit Results Report was issued on 25 August 2017.
Issued a certificate that we have completed the audit in accordance with the requirements of the Local Audit and Accountability Act 2014 and the National Audit Office's 2015 Code of Audit Practice.	Our respective certificates were issued on 29 September 2017.

We would like to take this opportunity to thank the PCC's and the CC's staff for their assistance during the course of our work.

Mark Hodgson

Associate Partner
For and on behalf of Ernst & Young LLP

Purpose



Purpose

The Purpose of this Letter

The purpose of this annual audit letter is to communicate to the PCC, the CC, Members of the Joint Audit Committee and external stakeholders, including members of the public, the key issues arising from our work, which we consider should be brought to the attention of the PCC and the CC.

We have already reported the detailed findings from our audit work in our 2016/17 Audit Results Report to the 31 August 2017 Joint Audit Committee, attended by the PCC and the CC representing those charged with governance. We do not repeat those detailed findings in this letter. The matters reported here are the most significant for the PCC and the CC.



Responsibilities

Responsibilities

Responsibilities of the Appointed Auditor

Our 2016/17 audit work has been undertaken in accordance with the Audit Plan that we issued on 1 March 2017 and is conducted in accordance with the National Audit Office's 2015 Code of Audit Practice, International Standards on Auditing (UK and Ireland), and other guidance issued by the National Audit Office.

As auditors we are responsible for:

- ▶ Expressing an opinion:
 - ▶ On the 2016/17 financial statements; and
 - ▶ On the consistency of other information published with the financial statements.
- ▶ Forming a conclusion on the arrangements the PCC and the CC has to secure economy, efficiency and effectiveness in its use of resources.
- ▶ Reporting by exception:
 - ▶ If the annual governance statements are misleading or not consistent with our understanding of the PCC and the CC;
 - ▶ Any significant matters that are in the public interest;
 - ▶ Any written recommendations to the PCC and the CC, which should be copied to the Secretary of State; and
 - ▶ If we have discharged our duties and responsibilities as established by the Local Audit and Accountability Act 2014 and Code of Audit Practice.

Alongside our work on the financial statements, we also review and report to the National Audit Office (NAO) on your Whole of Government Accounts return. The extent of our review and the nature of our report are specified by the NAO.

Responsibilities of the PCC and the CC

The PCC and the CC are responsible for preparing and publishing their statement of accounts accompanied by an Annual Governance Statement. In the AGS, the PCC and the CC report publicly each year on how far they comply with their own code of governance, including how they have monitored and evaluated the effectiveness of their governance arrangements in year, and any changes planned in the coming period.

The PCC and the CC are also responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in their use of resources.

Financial Statement Audit



Financial Statement Audit

Key Issues

The PCC's and the CC's Statement of Accounts are an important tool for the PCC and the CC to show how they have used public money and how they can demonstrate their financial management and financial health.

We audited the PCC's and the CC's Statement of Accounts in line with the National Audit Office's 2015 Code of Audit Practice, International Standards on Auditing (UK and Ireland), and other guidance issued by the National Audit Office and issued an unqualified audit report on 5 September 2017.

Our detailed findings were reported to the 31 August 2017 Joint Audit Committee meeting.

The key issues identified as part of our audit were as follows:

Significant Risk	Conclusion
<p>Management override of controls</p> <p>A risk present on all audits is that management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records directly or indirectly, and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.</p> <p>Auditing standards require us to respond to this risk by testing the appropriateness of journals, testing accounting estimates for possible management bias and obtaining an understanding of the business rationale for any significant unusual transactions.</p>	<p>We obtained a full list of journals posted to the general ledger during the year and analysed these journals using criteria we set to identify any unusual journal types or amounts. We then tested a sample of journals that met our criteria and tested these to supporting documentation.</p> <p>The most significant accounting estimates in the financial statements related to the net pension liability and property valuations. We challenged the significant movement in the actuarial valuation and found no indication of management bias in these estimates. Our work on the property valuations has been completed and we found no material changes to the balances presented within the financial statements.</p> <p>We have not identified any material weaknesses in controls or evidence of material management override.</p> <p>We have not identified any instances of inappropriate judgements being applied.</p> <p>We did not identify any other transactions during our audit which appeared unusual or outside the PCC's and the CC's normal course of business.</p>

Significant Risk	Conclusion
<p>Revenue and expenditure recognition</p> <p>Auditing standards also required us to presume that there is a risk that revenue and expenditure may be misstated due to improper recognition or manipulation.</p> <p>We respond to this risk by reviewing and testing material revenue and expenditure streams and revenue cut-off at the year end.</p> <p>For police bodies, the potential for the incorrect classification of revenue spend as capital is a particular area where there is a risk of fraud in revenue recognition. We therefore review capital expenditure on property, plant and equipment to ensure it meets the relevant accounting requirements to be capitalised.</p>	<p>We performed sample testing on additions to the property, plant and equipment balance to ensure these items were correct to be included as assets on the balance sheet. Our testing did not identify any material expenditure items, which had been inappropriately capitalised.</p> <p>We tested a sample of income and expenditure transactions based on our established testing threshold for accuracy. We also carried out cut-off testing where we examined a sample of receipts and payments before and after year end to ensure that the transactions were properly recorded in the accounts.</p> <p>Our testing did not reveal any material misstatements with respect to revenue and expenditure recognition.</p> <p>Overall, our audit work did not identify any issues or unusual transactions which indicated that there had been any misreporting of the PCC's or the CC's financial position.</p>

Other Key Findings	Conclusion
<p>Financial statement presentation</p> <p>Amendments have been made to the Code of Practice on Local Authority Accounting in the United Kingdom 2016/17 (the Code) this year, changing the way the financial statements are presented.</p> <p>The new reporting requirements impact the Comprehensive Income and Expenditure Statement (CIES) and the Movement in Reserves Statement (MiRS). They also include the introduction of the new 'Expenditure and Funding Analysis' note as a result of the 'Telling the Story' review of the presentation of local authority financial statements.</p> <p>This change in the Code required a new structure for the primary statements, new notes and a full retrospective restatement of impacted primary statements.</p>	<p>We reviewed the draft expenditure and funding analysis, restated CIES, restated MiRS and associated notes.</p> <p>From the work completed we concluded that:</p> <ul style="list-style-type: none"> • the disclosures were in line with the CIPFA Code; and • the restated comparative figures agreed to Essex Police's segmental analysis and supporting working papers with no issues noted.

Reliance on experts	Conclusion
<p>We identified two areas in our Audit Plan where we place reliance on experts: Pensions Valuation and Property Valuation.</p> <p>In accordance with Auditing Standards, we evaluated each specialist's professional competence and objectivity, considering their qualifications, experience and available resources, together with the independence of the individuals performing the work.</p> <p>We also considered the work performed by the specialist in light of our knowledge of the PCC's and the CC's environment and processes and our assessment of audit risk in the particular area. As part of this work we performed the following procedures:</p> <ul style="list-style-type: none"> • Analysed source data and made inquiries as to the procedures used by the expert to establish whether the source data was relevant and reliable; • Assessed the reasonableness of the assumptions and methods used; • Considered the appropriateness of the timing of when the specialist carried out the work; and • Assessed whether the substance of the specialist's findings were properly reflected in the financial statements. 	<p>Pension disclosures</p> <p>We assessed and were satisfied with the competency and objectivity of the PCC and the CC actuary - Barnett Waddingham. EY Pensions team and PwC (Consulting Actuary to the NAO) reviewed the work of the actuaries. We challenged the significant movement in the actuarial valuation and found no indication of management bias in this estimate.</p> <p>We noted that PwC as part of their central review reported that the discount rate applied by Barnett Waddingham fell outside the top end of their expected range. Our EY pension's team agreed with this conclusion. Therefore, following consultation with our internal pension team, it was EY's opinion that the methodologies used by the actuary to derive the discount rate and RPI inflation assumptions may not be robust, as they do not take adequate account of the specific duration of the scheme's liabilities. In future years, this could potentially lead to unacceptable assumptions.</p> <p>Property valuations</p> <p>We assessed and were satisfied with the competency and objectivity of the PCC valuers - Wilks Head & Eve. We undertook appropriate audit procedures to verify and critically challenge the basis of valuation adopted by the valuer in relation to the PCC property, focusing in particular on specialist assets which are valued on a depreciated replacement costs basis.</p> <p>Following full consideration of their work, we placed reliance on the PCC's valuer. We did not identify any material issues in relation to the valuation of the PCC's Property, Plant and equipment.</p>

Our application of materiality

When establishing our overall audit strategy, we determined a magnitude of uncorrected misstatements that we judged would be material for the financial statements as a whole.

Item	Thresholds applied
Planning materiality & Reporting Thresholds	<p>In our Audit Plan presented to the 24 March 2017 Joint Audit Committee meeting, we gave you an overview of how we intended to carry out our responsibilities as your auditor. We carried out our audit in accordance with this plan.</p> <p>We planned our procedures using the following levels of materiality:</p> <ul style="list-style-type: none"> • Overall materiality for the Group of £8.4 million based on 2% of gross revenue expenditure. • Overall materiality for the PCC of £2.8 million based on 2% gross assets. • Overall materiality for the CC of £7.3 million based on 2% of gross revenue expenditure. <p>We reassessed these using the actual year-end figures which decreased the amounts where expenditure was applied and increased those where assets were used to:</p> <ul style="list-style-type: none"> • Overall materiality for the Group of £8.2 million based on 2% of gross revenue expenditure. • Overall materiality for the PCC of £3.0 million based on 2% gross assets. • Overall materiality for the CC of £7.1 million based on 2% of gross revenue expenditure. <p>The threshold for reporting audit differences increased from £140,000 to £150,000. The basis of our assessment of materiality has remained consistent with prior years at 2% of gross revenue expenditure on services for the Group and the CC and 2% of gross assets for the PCC.</p>

We also identified the following areas where misstatement at a level lower than our overall materiality level might influence the reader. For these areas we developed an audit strategy specific to these areas.

We evaluate any uncorrected misstatements against both the quantitative measures of materiality discussed above and in light of other relevant qualitative considerations.

A close-up, shallow depth-of-field photograph of a stack of gold coins. The coins are stacked vertically, with the edges of several coins visible. The lighting is warm, highlighting the metallic texture and the embossed details on the coins. A bright yellow rectangular box is overlaid on the left side of the image, containing the text "Value for Money".

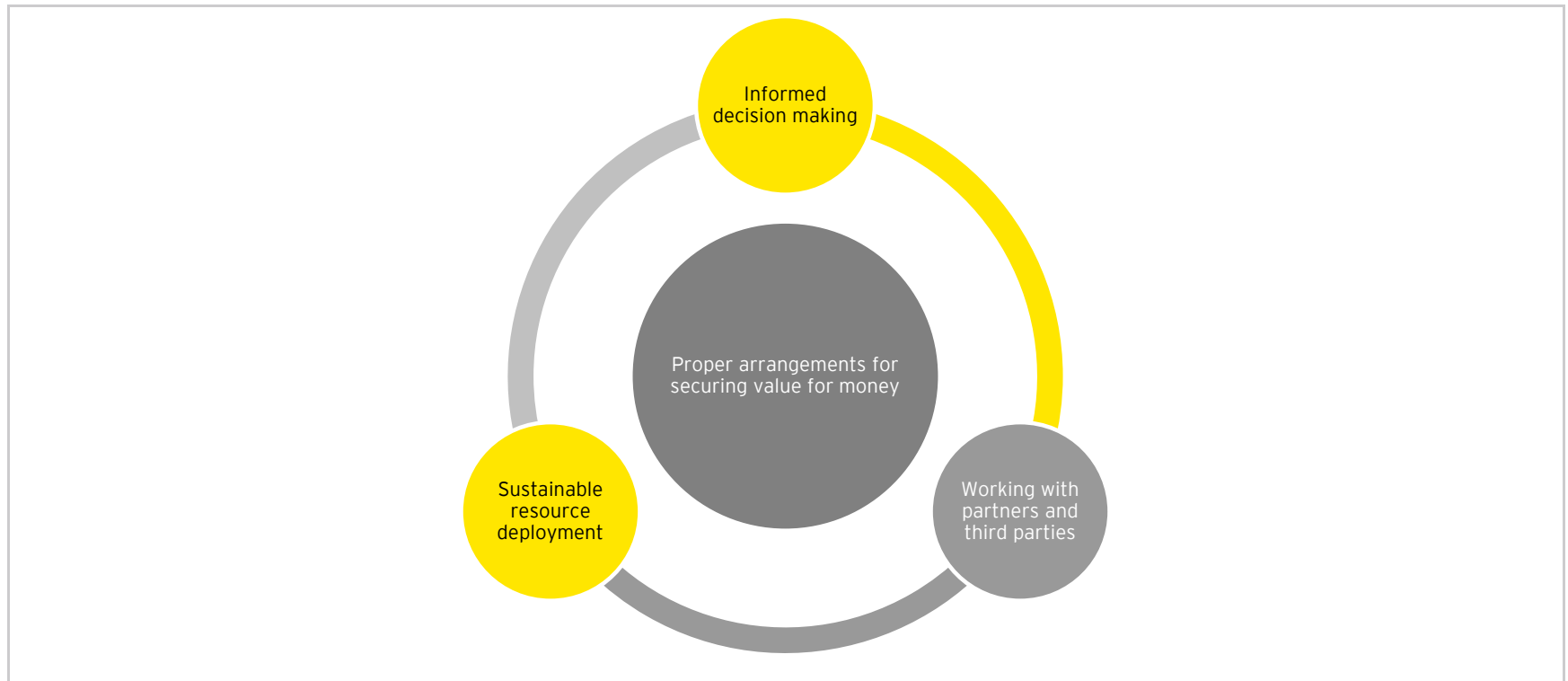
Value for Money

Value for Money

We are required to consider whether the PCC and the CC have put in place 'proper arrangements' to secure economy, efficiency and effectiveness on their use of resources. This is known as our value for money conclusion.

Proper arrangements are defined by statutory guidance issued by the National Audit Office. They comprise your arrangements to:

- Take informed decisions;
- Deploy resources in a sustainable manner; and
- Work with partners and other third parties.



We identified two significant risks in relation to these arrangements. The table below presents the findings of our work in response to the risks identified.

We have performed the procedures outlined in our audit plan. We did not identify any significant weaknesses in the PCC's or the CC's arrangements to ensure they took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people.

We therefore issued an unqualified value for money conclusion on 5 September 2017.

Significant Risk	Conclusion
<p>Financial Planning and Resilience</p> <p>Nationally, the police sector has been subject to funding reductions over recent years. However, the funding settlement included in the Chancellor's Autumn Statement in November 2015, was more positive than the PCC's previous expectations.</p> <p>The extent of financial pressures on the budget and reserves has therefore been reduced. However, there are still cost pressures and the need to achieve savings in both the 2017/18 budget and the Medium Term Financial Strategy (MTFS) still exists.</p>	<p>The Office of the PCC and Office of the CC have continued to respond to the financial challenges they, along with other public sector bodies, are facing. The size of that challenge however remains significant. The Transformation Plan continues to look at business cases for making savings and cost pressures remain one of the key discussion areas at senior officer meetings. Zero-based budgeting has helped to increase the understanding of budgets and discussions are being held to devolve budgets, allowing budget holders to make their own decisions, within parameters. This has enabled a more focussed perspective on costs and financial management, especially when deliberating business cases and understanding the financial implications.</p> <p>Essex Police continues to scrutinise its ways of working, as well as continuing to develop wider collaboration with other organisations. Essex Police already share support and serious crime units with Kent Police and a shared force control room is now operating. There is effective and co-operative working between the Office of the PCC and the Force. The target operating model, impact of prioritisation based on Threat, Harm, Risk, Investigation, Vulnerability and Engagement (THRIVE) and the 'mobile first' project are also initiatives that aim to improve effectiveness and efficiency in the future, although there will be challenges to be addressed in relation to the implementation of all of these.</p> <p>Essex Police has responded to these pressures in both its budget for 2017/18 and the MTFS. The MTFS is continually updated and is based on realistic and prudent assumptions, as is the 2017/18 budget. However, Essex Police still face significant pressures, with overall savings of £25.6 million required over the five year period from 2017/18 to 2021/22. This is based on a precept increase of £4.95 (3.25%) in 2017/18 and then 0% in subsequent years. 2018/19 will be the most challenging year.</p> <p>The PCC continues to review the levels of reserves, with total non-earmarked and earmarked reserves as at the 31 March 2017 of £22.2 million. Of this, non-earmarked reserves total £13.2 million, which represents 5% of the net budget in line with that recommended by the OPCC's Treasurer. The remaining reserves are earmarked, with £2.4 million identified to support the Transformation programme over the medium term. The MTFS includes no planned use of reserves over the next five years to 2021/22 - with savings plan being developed to drive out the required level of savings over the period.</p> <p>Essex Police recognises the pressures it faces in balancing the budget in 2017/18 and future years, as well as maintaining an adequate level of reserves. Higher costs and increasing demands from the public mean they need to seek new ways of service delivery, particularly in investment in IT and mobile technology.</p> <p>Essex Police acknowledge they have a challenging savings plan, but they have achieved their savings in the past and their budgets are in sufficient detail to enable them to realign priorities and support decision-making.</p>

Significant Risk	Conclusion
<p>Working with Strategic Partners - Police and Fire collaboration within Essex</p> <p>The Policing and Crime Act 2017 received Royal Assent on 31 January. The Bill makes provision for collaboration between the emergency services and allows police and crime commissioners to govern fire and rescue services as well as police.</p> <p>The new Policing and Crime Act 2017 offers the opportunity to transform local fire and rescue governance, enabling police and crime commissioners to become the fire and rescue authority where a strong local case is made.</p> <p>On 16 February 2017, the PCC launched a public consultation on the potential change in the way Essex Police and Essex County Fire & Rescue Service is governed. The public consultation closed on 10 May 2017 and the PCC's proposal was sent to the Home Secretary. Legal approval has been received and the changes took effect on 1 October 2017.</p>	<p>The Police and Crime Commissioner for Essex undertook a 12 week consultation with the public, top tier local authorities, police and fire & rescue staff and wider stakeholders from 16 February to 10 May 2017.</p> <p>The Local Business Case assessed the options for changes to governance of the Fire Service. Letters of support were received from all three top tier local authorities; three letters were received signed by 17 Essex MPs and 1,708 responses were received from the public.</p> <p>The consultation results showed that the joint governance option scored the highest in terms of potential benefits and ease of delivery. The final version of the Local Business case was submitted to the Home Secretary on 19 May 2017.</p> <p>The Statutory Instrument to change the arrangements was laid before Parliament on 8 September 2017 and came into force from 1 October 2017.</p> <p>Planning for the transition has commenced and committees have been set up to monitor and review this work, including an Emergency Services Strategic Governance Board and Transition Working Group. Senior officers and members from Essex Police and Essex Fire are involved in these committees. A project plan is under development, which will detail what needs to be completed to achieve a clean and smooth transition with the timescale. Key activities include the development of a revised constitution, review of the governance structure, a formal staff consultation and development of a communication strategy.</p>



Other Reporting Issues

Other Reporting Issues

Whole of Government Accounts

We performed the procedures required by the National Audit Office on the accuracy of the consolidation pack prepared by the PCC and the CC for Whole of Government Accounts purposes. We had no issues to report.

Annual Governance Statement

We are required to consider the completeness of disclosures in the PCC's and the CC's annual governance statements, identify any inconsistencies with the other information of which we are aware from our work, and consider whether it is misleading.

We completed this work and did not identify any areas of concern.

Report in the Public Interest

We have a duty under the Local Audit and Accountability Act 2014 to consider whether, in the public interest, to report on any matter that comes to our attention in the course of the audit in order for it to be considered by the PCC or the CC or brought to the attention of the public.

We did not identify any issues which required us to issue a report in the public interest.

Written Recommendations

We have a duty under the Local Audit and Accountability Act 2014 to designate any audit recommendation as one that requires the PCC or the CC to consider it at a public meeting and to decide what action to take in response.

We did not identify any issues which required us to issue a written recommendation.

Objections Received

We did not receive any formal objections to the 2016/17 financial statements from members of the public.

Other Powers and Duties

We identified no issues during our audit that required us to use our additional powers under the Local Audit and Accountability Act 2014.

Independence

We communicated our assessment of independence in our Audit Results Report to the Joint Audit Committee on 31 August 2017. In our professional judgement the firm is independent and the objectivity of the audit engagement partner and audit staff has not been compromised within the meaning regulatory and professional requirements.

Control Themes and Observations

As part of our work, we obtained an understanding of internal control sufficient to plan our audit and determine the nature, timing and extent of testing performed. Although our audit was not designed to express an opinion on the effectiveness of internal control, we are required to communicate to you significant deficiencies in internal control identified during our audit.

Our audit did not identify any significant deficiencies in the design or operation of an internal control that might result in a material misstatement in your financial statements and which is unknown to you.

However, we identified two observations, which we brought to management's attention:

Legacy balances

- During our sample testing of creditors, we found that a number of legacy balances relating to prior years were included in the transaction list provided for audit. These balances totalled £1.8 million. The majority of the legacy balances related to seized monies held by Essex Police on behalf of third parties. A remaining net balance of £0.468 million related to goods received but not invoiced. These balances were not material individually or cumulatively and there was no material impact on the balance sheet. The finance team has undertaken work to clear the legacy balances, following a recommendation raised in 2015/16 and we understand that a new monthly process has been put in place to review the balances. We recommended that the monthly legacy review process should continue to ensure a cleansed transaction list is provided to us for audit next year.

Sale of Fixed Assets

- We received information during our audit from a member of the public, in relation to the sale a police stations during the year. Whilst we are satisfied that the PCC obtained the best consideration from the disposal, we recommended that the PCC should review and strengthen the governance arrangements over such disposals going forward.

A close-up photograph of a person's face as they look through a pair of black binoculars. The person's eyes are focused on the lenses, and their hands are visible holding the device. The background is a soft, out-of-focus white. A bright yellow rectangular box is overlaid on the left side of the image, containing the text "Focused on your future".

Focused on your
future

Focused on your future

Area	Issue	Impact
<i>Policing and Crime Act 2017</i>	<p>The key measures summarised here are those that are likely to have implications for the audit of the financial statements and the VFM conclusion:</p> <ul style="list-style-type: none"> Increase in emergency services collaboration between police bodies, ambulance and fire and rescue services 	<p>Powers introduced to allow increased collaboration between emergency services.</p> <p>Powers that allow the PCC to act as the Fire and Rescue Authority with a variety of governance and accounting structures resulting.</p> <p>The Police and Crime Commissioner for Essex submitted the Local Business Case to the Home Secretary on 19 May 2017 for implementing joint governance arrangements with Essex Fire.</p> <p>The necessary Statutory Instrument to change the arrangements was in place for 1st October 2017.</p>
<i>Earlier deadline for production and audit of the financial statements from 2017/18</i>	<p>The Accounts and Audit Regulations 2015 introduced a significant change in statutory deadlines from the 2017/18 financial year.</p> <p>From that year the timetable for the preparation and approval of accounts will be brought forward with draft accounts needing to be prepared by 31 May and the publication of the audited accounts by 31 July.</p>	<p>These changes provide challenges for both the preparers and the auditors of the financial statements. It should however be acknowledged that the staff at the PCC and the CC have, through continuous planning and hard work, delivered their draft 2016/17 financial statements in advance of the statutory deadline of 30 June, which were received by external audit on 5 June. This was a good achievement.</p> <p>Below we have listed a few other areas that the PCC and the CC might also consider:</p> <ul style="list-style-type: none"> Bring forward where possible the commissioning and production of key externally provided information such as IAS 19 pension information and asset valuations. Re-order tasks from year-end to monthly/quarterly timing, reducing year-end pressure. Establish and agree working materiality amounts with auditor. <p>As auditors, nationally we have:</p> <ul style="list-style-type: none"> Issued a thought piece on early closedown. As part of the strategic Alliance with CIPFA jointly presented accounts closedown workshops across England, Scotland and Wales including Police only workshops. Presented at CIPFA early closedown events and on the subject at the Local Government Accounting Conferences in July 2017. <p>Locally we will continue to have regular discussions throughout the year on the PCC's and the CCs proposals to bring forward the closedown timetable and agree on areas where early work can be completed.</p>

Appendix A

Audit Fees



Appendix A Audit Fees

Our fee for 2016/17 is in line with the scale fee set by the PSAA and reported in our 25 August 2017 Annual Results Report.

Description	Final Fee 2016/17 £'s	Planned Fee 2016/17 £'s	Scale Fee 2016/17 £'s	Final Fee 2015/16 £'s
Total Audit Fee PCC - Code work	41,235	41,235	41,235	41,235
Total Audit Fee CC - Code work	18,750	18,750	18,750	18,750
Total	59,985	59,985	59,985	59,985

We confirm we have not undertaken any non-audit work outside of the PSAA's requirements.

EY | Assurance | Tax | Transactions | Advisory

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ED None

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