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14 March 2025

Dear Michelle,

Yorkshire Dales National Park Authority – Correction to Final Fee for the 2023/24 Audit

Thank you for your e-mail on 13 March 2025 where you highlighted that the scale fee we reported in our Auditor's Annual Report was overstated by £3,000. I included a scale fee of £45,529 in our report, but the correct scale fee is £42,529.

I apologise for my mistake which seems to have been a simple transcription error.

I would therefore like to update the final proposed fees from those shown in the Auditor's Annual Report and clarify the final position below:

Area of work	2023/24 fees
Planned fee in respect of our work under the Code of Audit Practice (PSAA scale fee)	£42,529
Additional fees in respect of ISA 315 (risks of material misstatement) and ISA 240 (auditor's responsibilities relating to fraud) *	£4,710
Total fees	**£47,239**

As you know, I am due to present the Auditor's Annual Report to the Audit and Review Committee on 15 April 2025.

I therefore suggest that this letter is included in the agenda papers for the meeting along with the Auditor's Annual Report so that I can clarify the final position on audit fees in my presentation.

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Also, just to remind you that all proposed fees are subject to approval by Public Sector Audit Appointments Limited.

Thank you for drawing this to my attention, and apologies for any inconvenience this has caused.

Yours sincerely

Gavin Barker

Gavin Barker
Director