SBA

to SBA, me

Dear Ann

Thank you for your email. Apologies for the lack of an email when I issued the invoice, please see the relevant information below.

The additional fees are as per our conversation the week before last (1 hour of my time for dealing with the objections received on 23/01/2020) and my email of 29/01/2020 (1 hour of my time for dealing with the objections received on 28/01/2020):

Lyneham & Bradenstoke Parish Council:

Additional fees for work done as a result of challenge correspondence received in respect of the 2018/19 AGAR:

Staff Grade	Hourly rate (£)	Number of hours	Cost (excluding VAT) (£)
Engagement lead	355.00	2.00	710.00
Total			710.00

We have a duty to fully consider all information provided by objectors and we must form our conclusions based on complete picture. Proportionality is always a key consideration when we record the time we spend doing this and we take care to ensure only time progressing the objection is passed on to the council. The time we have charged to the council for the additional services represents the time taken to:

- review the information supplied by both the objector and the Council; and
- discuss our findings internally and form our conclusions on the matters raised

In addition to the 2.00 hours charged to the Council as detailed above, there was also time spent liaising over the information required, making and receiving phone calls and liaising with the Council and the objector over the issues by email. That time was also necessary time needed to draw the matters to a conclusion; however, in the interests of proportionality, we have used our discretion in not passing these costs on to the Council.

Further to the correspondence in respect of the objections, as you are aware, there has been a very large number of emails between ourselves and the objector, either direct correspondence or copied to us. We have requested that the objector doesn't copy us into such correspondence in future and we will no longer acknowledge such emails. We have used our discretion in not passing the costs of dealing with this correspondence on to the Council.

Kind regards **Senior Audit Manager** For and on behalf of PKF Littlejohn LLP T +44 (0) 20 7516 2200 <u>sba@pkf-littlejohn.com</u>