

## Annex A

### SQM Audit Costs

<b>Existing SQM Holders (incl VAT*) (Post Quality Mark)</b>	
Small (0-15 FTE)	£1233
Medium (16-60 FTE)	£1938
Large (61+ FTE)	£2026

<b>New Applicants (inc VAT*) (Desktop, Pre Quality Mark and Post Quality Mark)</b>	
Small (0-15 FTE)	£2775
Medium (16-60 FTE)	£4194
Large (61+ FTE)	£4390

**NB** Organisation size refers to the number of full time equivalent staff working in legal aid.

The SQM Delivery Partnership will offer a reduced cost for SQM audits booked and completed prior to September 2011. Details of these reduced costs are outlined in the table below.

<b>Existing SQM Holders (inc VAT*) (Post Quality Mark)</b>	
Small (0-15 FTE)	£1116
Medium (16-60 FTE)	£1175
Large (61+ FTE)	£1233

<b>New Applicants (inc VAT*) (Desktop, Pre Quality Mark and Post Quality Mark)</b>	
Small (0-15 FTE)	£2511
Medium (16-60 FTE)	£2634
Large (61+ FTE)	£2775

In addition the audit body will also offer providers a reduced daily rate of £450 (excluding VAT\*) where there is extreme hardship. Decision will be made on a case by case basis.

*\*Please note that these prices are based on the current VAT rate of 17.5%.*