

Audit and Standards Committee

Tuesday 20 September 2022

10:00am

Oak Room, County Buildings, Stafford

The meeting will be webcast live which can be viewed at any time here:

<https://staffordshire.public-i.tv/core/portal/home>John Tradewell
Director of Corporate Services
12 September 2022

A G E N D A

1. **Apologies**
2. **Declarations of Interest**
3. **Minutes of the Meeting held on 5 July 2022** (Pages 1 - 6)
4. **Annual Audit Letter - 2020/21 (Ernst Young (External Auditors) to submit update**
5. **Staffordshire Pensions Fund 2021/22-Audit Plan - Ernst Young (External Auditors)** (Pages 7 - 40)
6. **Forward Plan for the Audit and Standards Committee 2022/23** (Pages 41 - 48)
7. **Exclusion of the Public**

The Chairman to move:-

"That the public be excluded from the meeting for the following items of business which involve the likely disclosure of exempt information as defined in the paragraphs of Part 1 of Schedule 12A (as amended) of the Local Government Act 1972 as indicated below".

PART TWO**(reports in this section are exempt)**

- | | |
|--|-------------------|
| 8. Infrastructure+ Asset Data Management (exemption paragraph 3) | (Pages 49 - 102) |
| 9. Agency Staffing Contracts Audit Review - progress on Implementation of Recommendations (exemption paragraph 3) | (Pages 103 - 116) |
| 10. Settlement Agreements (exemption paragraph 3) | (Pages 117 - 160) |

Membership

Carolyn Trowbridge (Vice-Chair)	Bernard Peters
Ross Ward	James Salisbury
Bernard Williams	Janice Silvester-Hall
Ann Edgeller	Ian Wilkes
Richard Ford	Mike Worthington (Chairman)
Philippa Haden	Arshad Afsar
Phil Hewitt	Keith Flunder
Graham Hutton	

Notes for Members of the Press and Public

Filming of Meetings

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Recording by Press and Public

Recording (including by the use of social media) by the Press and Public is permitted from the public seating area provided it does not, in the opinion of the chairman, disrupt the meeting.

Minutes of the Audit and Standards Committee Meeting held on 5 July 2022

Present:

Attendance

Carolyn Trowbridge (Vice-Chairman)	Philippa Haden
Bernard Williams	Phil Hewitt
Ann Edgeller	Graham Hutton

Also in attendance:

Rob Salmon and Debbie Harris- For all items.
John Tradewell – for item nos 1-10.
David Fletcher – for item no. 14
Claire Duffy – for item no. 15
Karen Webb – for item no. 16

Apologies: Ross Ward, Richard Ford, Bernard Peters, James Salisbury, Janice Silvester-Hall, Ian Wilkes, Mike Worthington, Arshad Afsar and Keith Flunder

PART ONE

1. Declarations of Interest

There were no declarations of interest on this occasion.

2. Minutes of the Meeting held on 26 April 2022

RESOLVED – That the minutes of the meeting held on 26 April 2022 be confirmed as a correct record and signed by the Chairman.

3. Appointment of Standards Panel 2022/23

RESOLVED – That the recommendation of full Council that the Standards Panel for 2022/23 comprise the following members be agreed:

P Haden, G Hutton, C Trowbridge, B Williams and M Worthington.

4. Annual Report on the Work of the Audit and Standards Committee

Consideration was given to the 2021/22 Annual Report on the work of the Committee which detailed how members had fulfilled their responsibilities to monitor the adequacy and effectiveness of the council's governance, risk management and internal control frameworks, internal and external audit functions and financial reporting arrangements. The report further detailed the extent to which the Committee had contributed to improved performance by services through its review of control mechanisms and promotion of best practice with the aim of maintaining the confidence of the public in the County Council's transparency, probity and efficiency.

Reference was made to the Committees overview of key risk areas including continued support for the Council's COVID 19 activities, SEND transformation programme and the heightened risks to Cyber Security. Where appropriate the Committee had sought regular progress reports on the implementation of any measures identified through audit or risk assessment processes.

RESOLVED - That the considerable workload undertaken by the Committee and officers associated with its work be commended.

5. External Audit Plan 2021/22 - Verbal Report by Ernst Young (External Auditors)

Ernst Young, external auditors were unable to attend the meeting.

The County Treasurer reported his concerns at delays in the external auditors' completion of the Councils accounts for 2020/2021 and the submission of an External Audit Plan for 2021/22. Resourcing issues amongst the audit sector nationally were acknowledged, however, the Committee remained concerned at the effect of delays on the efficiency of the County Council.

RESOLVED – That representations be made to Ernst Young on this and that the Committee wish to receive , as a minimum, an update briefing note to each meeting and members request that the External Audit Plan 2021/22 be submitted to the next meeting.

6. Staffordshire Pension Fund Audit Plan 2021/22 - Verbal Report by Ernst Young (External Auditors)

Ernst Young, External Auditors, were unable to attend the meeting.

Updating members, the County Treasurer reported that the external audit of the Pension Fund has been completed but awaited sign off. The 2021/22 audit exercise was scheduled to commence during July 2022.

RESOLVED – That Ernst Young be informed of members' wish to receive, as a minimum, an update briefing note to each Committee.

7. Code of Corporate Governance - 2022 Update

The Code of Corporate Governance aims to set out how a Council's governance arrangements enable it to comply with the seven core principles of governance as introduced by CIPFA in 2016.

Members considered the 2022 revisions to the County Council's Code of Corporate Governance and the accompanying Single Sheet Framework which detailed the policies and practices through which governance was delivered. The resultant Action Plan for 2022/23 set out how identified improvements to the Council's current governance arrangements would be addressed either within a specified timescale or under an ongoing update and review process.

Responding to a query on the reference to the last external review of the Internal Audit Service against the Public Sector Internal Audit Standards carried out in January 2018, , it was reported that reviews took place every 5 years with the next review currently being procured which is intended to take place before the end of the 2022/23 financial year.

RESOLVED – That the 2022 Code of Corporate Governance and the resultant 2022/23 Action Plan be approved.

8. Internal Audit Report Outturn 2021

The Committee considered a detailed report on work undertaken by the Internal Audit Service in line with its 2021/22 Work Plan.

A summary was given of the audit processes followed and method adopted for assessing risk and determining priority work areas.

The workload essentially fell into five categories: high risk, financial systems, other systems, compliance reviews and special investigations including fraud related work.

For each category a detailed analysis was given of each review undertaken, the outcomes, recommendations and final positions. Of note was that where an audit exercise was scheduled for a service area already carrying out its own review or recently reviewed, the audit service would seek to work alongside that team rather than issue a formal audit opinion. This work would result in a position statement report being issued.

Comment was made on the increased number of limited assurance opinions awarded in relation to schools which was explained as partly resulting from enhancing our school risk assessment process.

RESOLVED – That the Internal Audit Outturn Report 2021/22 be noted.

9. Code of Conduct for Members - Annual Report on the Management of Complaints June 2021-June 2022

The Monitoring Officer reported that 11 complaints had been received relating to seven elected members for the period June 2021 – June 2022. He summarised the process followed when considering the complaints indicating that 3 were awaiting decision with no breach of the Code of Conduct found for any of the remaining 8.

RESOLVED – That the report be noted.

10. Proposed Change to the Constitution - Proposed Addition to Procurement Regulations

The Director for Corporate Services referred to the limited list of exemptions from requirements to enter into the tendering/quotations processes as defined in the Procurement Regulations. He submitted proposals to include an exemption relating to the 'engagement' of specialised HR advice services in those extremely limited circumstances where in house support was not available or appropriate to call on.

The Director gave examples of the limited circumstances in question commenting that in many instances tight timescales were involved.

RESOLVED – That full Council be recommended to approve the addition of the following to the exemptions list contained at section F.2.1 of the Procurement Regulations:

In circumstances when, for reasons of potential conflict and confidence, external professional /technical support and advice is required in relation to an employment disciplinary matter.

11. Forward Plan for the Audit and Standards Committee

The County Treasurer submitted the Forward Plan setting out this Committee's meeting schedule and provisional agenda contents for 2022/23.

RESOLVED – That the Forward Plan be approved.

12. Exclusion of the Public

RESOLVED – That the public be excluded from the meeting for the following items of business which involve the likely disclosure of exempt information as defined in the paragraph of Part 1 of Schedule 12A (as amended) of the Local Government Act 1972 as indicated.

The Committee proceeded to consider the following items:

13. Exempt Minutes of the Meeting held on 26 April 2022 (exemption paragraph 3)

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14. Internal Audit Outturn Appendix 2 - Counter Fraud Outturn Report 2021/22 (exemption paragraph 3)

15. Reactive Fraud Investigation - Pre-paid Card False Transactions (exemption paragraph 7);

16. Joint Funding and Billing CCGs Continuing Healthcare - Progress Report on the Implementation of Previous Audit Recommendations (exemption paragraph 3)

Chairman



Staffordshire Pension Fund Outline audit plan

Year ended 31 March 2022

September 2022



Staffordshire County Council
No 1 & 2 Staffordshire Place,
Tipping Street,
Stafford, ST16 2DH

20 September 2022

Dear Audit and Standards Committee/Pensions Committee Members

Staffordshire Pension Fund – Outline audit plan

We are pleased to attach our Outline Audit Plan which sets out how we intend to carry out our responsibilities as the auditor of the Staffordshire Pension Fund (the 'Fund'). Its purpose is to provide the Audit & Standards Committee with a basis to review our proposed audit approach and scope for the 2021/22 audit in accordance with the requirements of the Local Audit and Accountability Act 2014, the National Audit Office's 2020 Code of Audit Practice, the Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA) Ltd, auditing standards and other professional requirements. It is also to ensure that our audit is aligned with the Committee's service expectations.

This outline plan summarises our initial assessment of the key risks driving an effective audit for the Pension Fund, and outlines our planned audit strategy in response to them. We have yet to complete all our planning procedures and we will update the Committee if we identify any further risks during the year. This report is intended solely for the information and use of the Audit & Standards Committee and management, and is not intended to be, and should not be, used by anyone other than these specified parties.

We welcome the opportunity to discuss this report with you on 20 September 2022 and to understand whether there are other matters which you consider may influence our audit.

Yours faithfully

Hassan Rohimun

Partner

For and on behalf of Ernst & Young LLP

Contents



In April 2015 Public Sector Audit Appointments Ltd (PSAA) issued "Statement of responsibilities of auditors and audited bodies". It is available from the 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 April 2018)" issued by the PSAA sets out additional requirements with which auditors must comply, over and above those set out in the National Audit Office Code of Audit Practice (the Code) and in legislation, and covers matters of practice and procedure which are of a recurring nature. This report is made solely to the Audit & Standards Committee and management of Staffordshire Pension Fund in accordance with the statement of responsibilities. Our work has been undertaken so that we can state to the Audit & Standards Committee, and management of Staffordshire Pension Fund, those matters we are required to state to them in this report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the Audit & Standards Committee and management of Staffordshire Pension Fund for this report or for the opinions we have formed. It should not be provided to any third party without our prior written consent.



01

Overview of our 2021/22 audit strategy



Overview of our 2021/22 audit strategy

The following 'dashboard' summarises the significant accounting and auditing matters outlined in this report. It seeks to provide Audit and Standards Committee and Pensions Committee with an overview of our initial risk identification for the upcoming audit and any changes in risks identified in the current year.

Audit risks

Risk	Risk identified	Change from PY	Details
Misstatement due to Fraud or Error – Posting of investment journals	Fraud risk	No change in risk or focus	There is a risk that, due to fraud or error, investment journals posted into the general ledger are incorrect.
Investment Income and Assets – Investment Journals	Fraud risk	No change in risk or focus	Linking to the management override risk above we have identified the most likely area is to affect investment income and assets in the year, specifically through journal postings
Valuation of directly held properties	Significant	No change in risk or focus	The Fund has a significant portfolio of directly held property investments. The valuation of land and buildings is subject to a number of assumptions and judgements. A small movement in these assumptions could have a material impact on the financial statements.
Valuation of complex (level 3) investments	Significant	No change in risk or focus	The Fund holds a material value of complex (level 3) investments including directly held private debt and infrastructure investments which are not publicly quoted. Judgements are taken by the Investment Managers to value these investments. Market volatility means such judgments can quickly become outdated, especially when there is a significant time period between the latest available audited information and the fund year end. Such variations could have a material impact on the financial statements.

In addition to the above risk, there is an another area of audit focus.

Area of focus	Risk identified	Change from PY	Details
Going concern disclosure	Inherent	No change in risk or focus	The Fund will need to undertake a going concern assessment covering a period up to 12 months from the expected date of final authorisation. It will also need to make an appropriate disclosure in the financial statements. In addition, the revised auditing standard on going concern requires additional challenge from auditors on the assessment being made by management.

Overview of our 2021/22 audit strategy

Materiality

Planning materiality	Performance materiality	Audit differences
Our planning materiality represents 1% of the current year's net assets, consistent year on year.	Performance materiality represents 75% of planning materiality and is the top of our range, consistent year on year.	We will report all uncorrected misstatements relating to the primary statements greater than £3.4 million. We will communicate other misstatements to the extent that they merit the attention of the Committee.
£68.3 million	£51.2 million	£3.4 million

Audit scope

This Outline Audit Plan covers the work that we plan to perform to provide you with audit opinion on whether the financial statements of Staffordshire Pension Fund give a true and fair view of the financial position as at 31 March 2022 and of the income and expenditure for the year then ended.

Our audit will also include the mandatory procedures that we are required to perform in accordance with applicable laws and auditing standards.

When planning the audit we take into account several key inputs:

- Strategic, operational and financial risks relevant to the financial statements;
- Developments in financial reporting and auditing standards;
- The quality of systems and processes;
- Changes in the business and regulatory environment; and
- Management's views on all of the above.

This Outline Audit Plan covers the work that we plan to perform to provide you with audit opinion on whether the financial statements of Staffordshire Pension Fund are free from misstatement. By considering these inputs, our audit is focused on the areas that matter, and our feedback is more likely to be relevant to the Pension Fund.

In addition to the above, we also perform procedures in relation to the IAS 19 report for Staffordshire County Council. Our work specifically focuses on gaining assurance that the data submitted to the actuary agrees to the Pension Fund's systems.

Overview of our 2021/22 audit strategy

Timeline

DLUHC have determined that the target date for the Fund to publish its draft accounts is 31 July 2022 and to publish its approved and audited accounts by 30 September.

In Section 05 we include a provisional timeline for the audit.

Fees

Our planned fees include proposed increases which we consider necessary to deliver a code compliant audit. Any amendments to the scale fee will require PSAA approval. We include in Section 07 further details on the proposed fees.



02 Audit risks





Audit risks

Our response to Fraud risks

Risk of Management Override:
Misstatements due to fraud or error

What is the risk?

As identified in ISA (UK and Ireland) 240, 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. We identify and respond to this fraud risk on every audit engagement.

What will we do?

In order to address this risk we will be:

- Testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements;
- Reviewing accounting estimates for evidence of management bias; and
- Evaluating the business rationale for significant unusual transactions.

Page 15

Risk of Management Override:
Year end investment journals

What is the risk?

The Pension Fund posts year end manual journals in relation to the valuation of its investments and the recognition of investment income. There is a risk that, due to fraud or error, investment journals posted into the general ledger are incorrect, which could result in a misstatement of year-end investment value and/or investment income.

What will we do?

Our approach will focus on testing the appropriateness of manual journal entries recorded in the general ledger related to investments and ensuring that:

- The amount is consistent with the fund manager/custodian report;
- Correct authorisations have been obtained;
- The transactions are in the normal course of business or, if they are outside of the normal course, the business rationale will be requested and assessed for reasonableness.



Our response to significant risks

Valuation of Complex (level 3) Investments

Page 16

What is the risk?

The Fund's investments include unquoted pooled investment vehicles and limited partnerships. Judgements are taken by the Investment Managers to value those investments whose prices are not publicly available. The material nature of Investments means that any error in judgement could result in a material valuation error.

Market volatility means such judgments can quickly become outdated, especially when there is a significant time period between the latest available audited information and the fund year end. Such variations could have a material impact on the financial statements.

As these investments are more complex to value, we have identified valuation of these investment (Level 3 investments) as a significant risk, as even a small movement in these assumptions could have a material impact on the financial statements.

Note that in prior year there was some delay in receiving information from the fund managers relating to the delayed signing of various fund audits. This is a recurring risk again for 2021/22. The pension fund team have also acknowledged this and are engaging with the fund managers to obtain the relevant information as soon as possible.

What will we do?

In order to address this risk we will be:

- Assessing the competence of management experts;
- Reviewing the basis of valuation for unquoted investments and assessing the appropriateness of the valuation methods used;
- Performing tests of valuation by obtaining the latest available audited accounts and agreeing the net asset value per the confirmation received to the audited accounts provided; and
- Performing analytical procedures and checking the valuation output for reasonableness against our own expectations.



Our response to significant risks (Continued)

Valuation of directly held properties

Page 17

What is the risk?

The Fund has a significant portfolio of directly held property investments.

The valuation of land and buildings is subject to a number of assumptions and judgements. A small movement in these assumptions could have a material impact on the financial statements.

What will we do?

In order to address this risk we will:

- Assess the competence of management experts;
- Review the basis of valuation for properties and assessing the appropriateness of the valuation methods used; and
- Perform analytical procedures and checking the valuation output for reasonableness against our own expectations
- Consider what impact, if any, the introduction of IFRS16 Lease Accounting may have on the Funds' accounting and disclosures for directly held properties. We have noted that the IFRS 16 implementation was deferred to April 2022.

Other area of audit focus

We have identified other area of the audit, that have not been classified as significant risks, but are still important when considering the risks of material misstatement to the financial statements and disclosures and therefore may be key audit matters we will include in our audit report.

What is the risk/area of focus?	What will we do?
<p><u>Going concern disclosure</u></p> <p>There is a presumption that the Fund will continue as a going concern for the foreseeable future. However, the Fund is required to carry out a going concern assessment that is proportionate to the risks it faces.</p> <p>The Fund is then required to ensure that its going concern disclosure within the statement of accounts adequately reflects its going concern assessment and in particular highlights any uncertainties it has identified.</p> <p>In addition, the auditing standard in relation to going concern (ISA570) has been revised with effect for the 2021/22 accounts audit.</p>	<p>We will meet the requirements of the revised auditing standard on going concern (ISA 570) and consider the adequacy of the Fund's going concern assessment and its disclosure in the accounts by:</p> <ul style="list-style-type: none"> • Challenging management's identification of events or conditions impacting going concern. • Testing management's resulting assessment of going concern by evaluating supporting evidence (including consideration of the risk of management bias). • Reviewing the Fund's cashflow forecast covering the foreseeable future, to ensure that it has sufficient liquidity to continue to operate as a going concern. • Undertaking a 'stand back' review to consider all of the evidence obtained, whether corroborative or contradictory, when we draw our conclusions on going concern. • Challenging the disclosure made in the accounts in respect of going concern and any material uncertainties.



03

Audit materiality



Materiality

Materiality

For planning purposes, we have set planning materiality for 2021/22 at £68.3m. This represents 1% of the Pension Fund's current year draft account. We will reassess this throughout the audit process. We have provided supplemental information about audit materiality in Appendix C.

Page 20

Net assets
£6,833m

Planning
materiality
£68.3m

Performance
materiality
£51.2m

Audit
differences
3.4m

We request that the Audit and Standards Committee and Pensions Committee confirm their understanding of, and agreement to, these materiality and reporting levels.

Key definitions

Planning materiality – the amount over which we anticipate misstatements would influence the economic decisions of a user of the financial statements.

Performance materiality – the amount we use to determine the extent of our audit procedures. We have set performance materiality at 75% of planning materiality (2020/21: 75%).

Audit difference threshold – we propose that misstatements identified below this threshold are deemed clearly trivial. We will report to you all uncorrected misstatements over this amount relating to the fund account and net asset statement. This was calculated as 5% of planning materiality, which is consistent year on year.

Other uncorrected misstatements, such as reclassifications and misstatements in the disclosures, and corrected misstatements will be communicated to the extent that they merit the attention of the Committees, or are important from a qualitative perspective.



04

Scope of our audit



Scope of our audit

Objective and Scope of our Audit scoping

Under the Code of Audit Practice our principal objectives are to review and report on the Pension Fund's financial statements to the extent required by the relevant legislation and the requirements of the Code. We issue an audit report that covers:

Financial statement audit

Our objective is to form an opinion on the financial statements under International Standards on Auditing (UK and Ireland). We also perform other procedures as required by auditing, ethical and independence standards, the Code and other regulations. We outline below the procedures we will undertake during the course of our audit.

Procedures required by standards

- Addressing the risk of fraud and error; Significant disclosures included in the financial statements; Entity-wide controls;
- Reading other information contained in the financial statements and reporting whether it is inconsistent with our understanding and the financial statements; and Auditor independence.

Procedures required by the Code

- Reviewing, and reporting on as appropriate, other information published with the financial statements.

Audit Process Overview

Our audit involves:

- Identifying and understanding the key processes and internal controls; and
- Substantive tests of detail of transactions and amounts.

For 2021/22 we plan to follow a substantive approach to the audit, as we have concluded this is the most efficient way to obtain the level of audit assurance required to conclude that the financial statements are not materially misstated.

Analytics:

We will use our analytics tools to enable us to capture whole populations of your financial data, in particular journal entries. These tools:

- Help identify specific exceptions and anomalies which can then be subject to more traditional substantive audit tests; and
- Give greater likelihood of identifying errors than random sampling techniques.

We will report the findings from our process and analytics work, including any significant weaknesses or inefficiencies identified and recommendations for improvement, to management and the Audit and Standards Committee and Pensions Committee.

Internal audit:

We will meet regularly with the Head of Internal Audit, and review internal audit plans and the results of the team's work. We will reflect any findings in our audit plan, where they raise issues that could have an impact on the financial statements.



05

Audit team



Audit team

Audit team structure:

Hassan Rohimun
Lead Audit Partner

Sanchita Rai
Senior Manager

Alicia Li
Senior

EY Pensions
(Pension Specialist)

EY Real Estate
(Valuation Specialist)

Use of specialists

When auditing key judgements, we are often required to rely on the input and advice provided by specialists who have qualifications and expertise not possessed by the core audit team. The areas where either EY or third party specialists provide input for the current year audit are:

Area	Management Specialists	EY Specialists
Valuation of Land and Buildings	Savills Limited	EY Real Estate
Pensions disclosure	Hymans Robertson LLP	EY Pension

In accordance with Auditing Standards, we will evaluate each specialist's professional competence and objectivity, considering their qualifications, experience and available resources, together with the independence of the individuals performing the work.

We also consider the work performed by the specialist in light of our knowledge of the Pension Fund's business and processes and our assessment of audit risk in the particular area. For example, we would typically perform the following procedures:

- Analyse source data and make inquiries as to the procedures used by the specialist to establish whether the source data is relevant and reliable;
- Assess the reasonableness of the assumptions and methods used;
- Consider the appropriateness of the timing of when the specialist carried out the work; and
- Assess whether the substance of the specialist's findings are properly reflected in the financial statements.



06 Audit timeline





Indicative Audit timeline

Indicative timetable of communication and planned deliverables

Indicative timeline

Below is an indicative timetable showing the key stages of the audit and the planned deliverables we have agreed to provide to you through the audit cycle in 2021/22. Please note that we will communicate any changes to this plan to officers and members as soon as we can. From time to time matters may arise that require immediate communication with the Audit and Standards Committee and we will discuss them with the Audit and Standards Committee Chair as appropriate. We will also provide updates on corporate governance and regulatory matters as necessary.

Audit phase	Timetable	Committees Meetings timetable	Deliverables
Initial Planning: Risk assessment and setting of scopes and walkthrough of key systems and processes	July- August 2022		
Completion of initial planning	July –September 2022		
Reporting our conclusions on key judgements and estimates and confirmation of our independence	September 2022	Audit and Standards Committee/Pensions Committee meeting	Audit Planning Report
Interim audit testing and completion of walkthroughs	August - September 2022		
Year end audit Audit Completion procedures	August – October 2022		
Audit Results Report	December 2022	Audit and Standards Committee/Pensions Committee meeting	Audit Results Report



Page 28

07

Independence



Introduction

The FRC Ethical Standard and ISA (UK) 260 “Communication of audit matters with those charged with governance”, requires us to communicate with you on a timely basis on all significant facts and matters that bear upon our integrity, objectivity and independence. The Ethical Standard, as revised in December 2019, requires that we communicate formally both at the planning stage and at the conclusion of the audit, as well as during the course of the audit if appropriate. The aim of these communications is to ensure full and fair disclosure by us to those charged with your governance on matters in which you have an interest.

Required communications

Planning stage	Final stage
<div> <div> Page 29 </div> <div> <ul style="list-style-type: none"> ▶ The principal threats, if any, to objectivity and independence identified by Ernst & Young (EY) including consideration of all relationships between you, your affiliates and directors and us; ▶ The safeguards adopted and the reasons why they are considered to be effective, including any Engagement Quality review; ▶ The overall assessment of threats and safeguards; ▶ Information about the general policies and process within EY to maintain objectivity and independence. </div> </div>	<ul style="list-style-type: none"> ▶ In order for you to assess the integrity, objectivity and independence of the firm and each covered person, we are required to provide a written disclosure of relationships (including the provision of non-audit services) that may bear on our integrity, objectivity and independence. This is required to have regard to relationships with the entity, its directors and senior management, its affiliates, and its connected parties and the threats to integrity or objectivity, including those that could compromise independence that these create. We are also required to disclose any safeguards that we have put in place and why they address such threats, together with any other information necessary to enable our objectivity and independence to be assessed; ▶ Details of non-audit/additional services provided and the fees charged in relation thereto; ▶ Written confirmation that the firm and each covered person is independent and, if applicable, that any non-EY firms used in the group audit or external experts used have confirmed their independence to us; ▶ Details of any non-audit/additional services to a UK PIE audit client where there are differences of professional opinion concerning the engagement between the Ethics Partner and Engagement Partner and where the final conclusion differs from the professional opinion of the Ethics Partner ▶ Details of any inconsistencies between FRC Ethical Standard and your policy for the supply of non-audit services by EY and any apparent breach of that policy; ▶ Details of all breaches of the IESBA Code of Ethics, the FRC Ethical Standard and professional standards, and of any safeguards applied and actions taken by EY to address any threats to independence; and ▶ An opportunity to discuss auditor independence issues.

In addition, during the course of the audit, we are required to communicate with you whenever any significant judgements are made about threats to objectivity and independence and the appropriateness of safeguards put in place, for example, when accepting an engagement to provide non-audit services.

We ensure that the total amount of fees that EY and our network firms have charged to you and your affiliates for the provision of services during the reporting period, analysed in appropriate categories, are disclosed.

Relationships, services and related threats and safeguards

We highlight the following significant facts and matters that may be reasonably considered to bear upon our objectivity and independence, including the principal threats, if any. We have adopted the safeguards noted below to mitigate these threats along with the reasons why they are considered to be effective. However we will only perform non-audit services if the service has been pre-approved in accordance with your policy.

Overall Assessment

Overall, we consider that the safeguards that have been adopted appropriately mitigate the principal threats identified and we therefore confirm that EY is independent and the objectivity and independence of Hassan Rohimun, your audit engagement partner, and the audit engagement team have not been compromised.

Self interest threats

A self interest threat arises when EY has financial or other interests in the Pension Fund. Examples include where we receive significant fees in respect of non-audit services; where we need to recover long outstanding fees; or where we enter into a business relationship with you. At the time of writing, there are no long outstanding fees.

We believe that it is appropriate for us to undertake those permitted non-audit/additional services set out in Section 5.40 of the FRC Ethical Standard 2019 (FRC ES), and we will comply with the policies that you have approved.

When the ratio of non-audit fees to audit fees exceeds 1:1, we are required to discuss this with our Ethics Partner, as set out by the FRC ES, and if necessary agree additional safeguards or not accept the non-audit engagement. We will also discuss this with you.

A self interest threat may also arise if members of our audit engagement team have objectives or are rewarded in relation to sales of non-audit services to you. We confirm that no member of our audit engagement team, including those from other service lines, has objectives or is rewarded in relation to sales to you, in compliance with Ethical Standard part 4.

There are no other self interest threats at the date of this report.

Self review threats

Self review threats arise when the results of a non-audit service performed by EY or others within the EY network are reflected in the amounts included or disclosed in the financial statements.

There are no self review threats at the date of this report.

Management threats

Partners and employees of EY are prohibited from taking decisions on behalf of management of the Pension Fund. Management threats may also arise during the provision of a non-audit service in relation to which management is required to make judgements or decision based on that work.

There are no management threats at the date of this report.

Relationships, services and related threats and safeguards

Other threats

Other threats, such as advocacy, familiarity or intimidation, may arise.

There are no other threats at the date of this report.

Other communications

EY Transparency Report 2021

EYnst & Young (EY) has policies and procedures that instil professional values as part of firm culture and ensure that the highest standards of objectivity, independence and integrity are maintained.

Details of the key policies and processes in place within EY for maintaining objectivity and independence can be found in our annual Transparency Report which the firm is required to publish by law. The most recent version of this Report is for the year ended 1 July 2021 and can be found here:

https://www.ey.com/en_uk/about-us/transparency-report-2021



08

Appendices



Appendix A

Fees

The duty to prescribe fees is a statutory function delegated to Public Sector Audit Appointments Ltd (PSAA) by the Secretary of State for Communities and Local Government. PSAA has published a scale fee for all relevant bodies. This is defined as the fee required by auditors to meet statutory responsibilities under the Local Audit and Accountability Act 2014 in accordance with the NAO Code, the financial reporting requirements set out in the Code of Practice on Local Fund Accounting published by CIPFA/LASAAC, and the professional standards applicable to auditors' work.

	Planned fee 2021/22	Final Fee 2020/21
	£	£
Scale Fee – Code work	22,050	22,050
Proposed increase to the scale fee due to changes in work required to address professional and regulatory requirements and scope associated with risk (Note 1)	28,920	28,920
IAS 19 Assurance Work – annual approach (2)	10,000	9,500
Going concern and PBSE assessments and disclosures including EY consultations (3)	TBC	TBC
Additional work to obtain assurance over Level 3 investments (3)	2500 – 5000	TBC
Total indicative Pension Fund fee	TBC	TBC

The agreed fee presented is based on the following assumptions:

- Officers meeting the agreed timetable of deliverables;
- Our accounts opinion being unqualified;
- Appropriate quality of documentation is provided by the Pension Fund; and
- The Pension Fund has an effective control environment.



If any of the above assumptions prove to be unfounded, we will seek a variation to the agreed fee. This will be discussed with the Management in advance.

All fees exclude VAT




1. In our view the scale fee for the Staffordshire PF audit should be increased by £28,920, which we consider necessary to deliver a code compliant audit any amendments to the scale fee will require PSAA approval.
2. IAS19 work is annual work outside of the PSAA contract to provide assurance to the auditors of Staffordshire councils.
3. Proposed fees include our assessment of the additional work required to respond to identified risk, we will discuss details of the increases with the Management and any increases will be subject to PSAA approval.

Required communications with the Audit & Standards Committee



We have detailed the communications that we must provide to the Audit & Standards Committee.

Our Reporting to you		
Required communications	 What is reported?	 When and where
Terms of engagement	Confirmation by the Audit & Standards Committee of acceptance of terms of engagement as written in the engagement letter signed by both parties.	The statement of responsibilities serves as the formal terms of engagement between the PSAA's appointed auditors and audited bodies.
Our responsibilities	Reminder of our responsibilities as set out in the engagement letter	The statement of responsibilities serves as the formal terms of engagement between the PSAA's appointed auditors and audited bodies.
Planning and audit approach	Communication of the planned scope and timing of the audit, any limitations and the significant risks identified.	Outline audit plan – September 2022
Significant findings from the audit	<ul style="list-style-type: none"> • Our view of the significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures • Any significant difficulties encountered during the audit • Any significant matters arising from the audit which were discussed with management • Written representations we have requested • Expected modifications to the audit report • Any other matters significant to the oversight of the financial reporting process 	Audit results report – December 2022





Required communications with the Audit & Standards Committee (continued)

		 Our Reporting to you
Required communications	 What is reported?	 When and where
Going concern	Events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern, including: <ul style="list-style-type: none"> • Whether the events or conditions constitute a material uncertainty • Whether the use of the going concern assumption is appropriate in the preparation and presentation of the financial statements • The adequacy of related disclosures in the financial statements 	Audit results report – December 2022
Misstatements	<ul style="list-style-type: none"> • Uncorrected misstatements and their effect on our audit opinion, unless prohibited by law or regulation • The effect of uncorrected misstatements related to prior periods • A request that any uncorrected misstatement be corrected • Corrected misstatements that are significant • Material misstatements corrected by management 	Audit results report – December 2022
Fraud	<ul style="list-style-type: none"> • Enquiries of the Audit & Standards Committee to determine whether they have knowledge of any actual, suspected or alleged fraud affecting the entity • Any fraud that we have identified or information we have obtained that indicates that a fraud may exist • A discussion of any other matters related to fraud 	Audit results report – December 2022
Subsequent events	<ul style="list-style-type: none"> • Enquiries of the audit committee where appropriate regarding whether any subsequent events have occurred that might affect the financial statements 	Audit results report – December 2022




Required communications with the Audit & Standards Committee (continued)

		Our Reporting to you
Required communications	 What is reported?	 When and where
Related parties	<ul style="list-style-type: none"> Significant matters arising during the audit in connection with the entity's related parties including, when applicable: Non-disclosure by management Inappropriate authorisation and approval of transactions Disagreement over disclosures Non-compliance with laws and regulations Difficulty in identifying the party that ultimately controls the entity 	Audit results report – December 2022
Independence	<p>Communication of all significant facts and matters that bear on EY's, and all individuals involved in the audit, objectivity and independence</p> <p>Communication of key elements of the audit engagement partner's consideration of independence and objectivity such as:</p> <ul style="list-style-type: none"> The principal threats Safeguards adopted and their effectiveness An overall assessment of threats and safeguards Information about the general policies and process within the firm to maintain objectivity and independence <p>Communication whenever significant judgements are made about threats to objectivity and independence and the appropriateness of safeguards put in place.</p>	<p>Outline audit plan – September 2022</p> <p>Audit results report – December 2022</p>

Required communications with the Audit Committee (continued)

		 Our Reporting to you
Required communications	 What is reported?	  When and where
External confirmations	<ul style="list-style-type: none"> • Management's refusal for us to request confirmations • Inability to obtain relevant and reliable audit evidence from other procedures 	Audit results report – December 2022
Consideration of laws and regulations	<ul style="list-style-type: none"> • Subject to compliance with applicable regulations, matters involving identified or suspected non-compliance with laws and regulations, other than those which are clearly inconsequential and the implications thereof. Instances of suspected non-compliance may also include those that are brought to our attention that are expected to occur imminently or for which there is reason to believe that they may occur • Enquiry of the audit committee into possible instances of non-compliance with laws and regulations that may have a material effect on the financial statements and that the Audit Committee may be aware of 	Audit results report – December 2022
Internal controls	<ul style="list-style-type: none"> • Significant deficiencies in internal controls identified during the audit 	Audit results report – December 2022

Required communications with the Audit Committee (continued)

		 Our Reporting to you
Required communications	 What is reported?	 When and where
Representations	Written representations we are requesting from management and/or those charged with governance	Audit results report – December 2022
Material inconsistencies and misstatements	Material inconsistencies or misstatements of fact identified in other information which management has refused to revise	Audit results report – December 2022
Auditors report	<ul style="list-style-type: none"> Any circumstances identified that affect the form and content of our auditor's report 	Audit results report – December 2022
Fee Reporting	<ul style="list-style-type: none"> Breakdown of fee information when the audit plan is agreed Breakdown of fee information at the completion of the audit Any non-audit work 	Audit results report – December 2022
Value for Money	<ul style="list-style-type: none"> Risks of significant weakness identified in planning work Commentary against specified reporting criteria on the VFM arrangements, including any exception report on significant weaknesses. 	Audit results report – December 2022

Additional audit information

Other required procedures during the course of the audit

In addition to the key areas of audit focus outlined in section 2, we have to perform other procedures as required by auditing, ethical and independence standards and other regulations. We outline the procedures below that we will undertake during the course of our audit.

Our responsibilities required by auditing standards

Page 39

- Identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concluding on the appropriateness of management's use of the going concern basis of accounting.
- Evaluating the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtaining sufficient appropriate audit evidence regarding whether the financial statements as a whole are free from material misstatement, whether due to fraud or error. Reading other information contained in the financial statements, including the board's statement that the annual report is fair, balanced and understandable, the Audit & Standards Committee reporting appropriately addresses matters communicated by us to the Committee and reporting whether it is materially inconsistent with our understanding and the financial statements; and Maintaining auditor independence.

Purpose and evaluation of materiality

For the purposes of determining whether the accounts are free from material error, we define materiality as the magnitude of an omission or misstatement that, individually or in the aggregate, in light of the surrounding circumstances, could reasonably be expected to influence the economic decisions of the users of the financial statements. Our evaluation of it requires professional judgement and necessarily takes into account qualitative as well as quantitative considerations implicit in the definition. We would be happy to discuss with you your expectations regarding our detection of misstatements in the financial statements.

Materiality determines the locations at which we conduct audit procedures to support the opinion given on the financial statements; and the level of work performed on individual account balances and financial statement disclosures.

The amount we consider material at the end of the audit may differ from our initial determination. At this stage, however, it is not feasible to anticipate all of the circumstances that may ultimately influence our judgement about materiality. At the end of the audit we will form our final opinion by reference to all matters that could be significant to users of the accounts, including the total effect of the audit misstatements we identify, and our evaluation of materiality at that date.

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Audit and Standards Committee Forward Plan 2022/2023

If you would like to know more about our work programme, please get in touch with Lisa Andrews, Head of Audit & Financial Services, 01785 276402 or Lisa.Andrews@Staffordshire.gov.uk

Page 41

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
26 April 2022				
Annual Report on Information Governance Report of the Director of Corporate Services Lead Officer: Tracy Thorley/Natalie Morrissey				
Internal Audit Plan 2022/23 Report of the County Treasurer Lead Officer: Debbie Harris				
Proposed changes to the Constitution	As required			
Forward Plan for the Audit and Standards Committee Lead Officer: Lisa Andrews				
PART TWO EXEMPT Internal Audit Special Investigation/limited/ Top Risk Areas reports (Part 2 items).	As required			
Special Guardianship Payments Arrangements – progress report				

Agenda Item 6

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
Lead Officer – Nicola Hope				
Review of Joint Funding & Billing CCG's Continuing Healthcare - Progress Report Lead Officer – Karen Webb	Deferred to July 2022			
SEND Services – Further Progress Report. Lead Officer – Tim Moss				
05 July 2022				
Appointment of Members to Standards Panel 2022/23. Lead Officer: Chris Ebberley				
Annual Report of the work of the Audit & Standards Committee. Report of the Director for Corporate Services Lead Officer: Lisa Andrews				
External Audit Plan 2021/22 Report of Ernst & Young	Moved from February 2022			
Staffordshire Pension Fund Audit Plan 2021/22 Report of Ernst & Young	Moved from February 2022			
Code of Corporate Governance –2022 Update Report of the Director for Corporate Services Lead Officer: Lisa Andrews				
Internal Audit Outturn Report 2021/22 Report of the County Treasurer Lead Officer: Debbie Harris				
Code of Conduct for Members – Annual Report on the Management of Complaints Report of Director for Corporate Services Lead Officer: Julie Plant				
Proposed changes to the Constitution - Procurement Regulations – Proposed	As required			

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
Addition. Lead Officer: Julie Plant				
Forward Plan for the Audit and Standards Committee Lead Officer: Debbie Harris				
PART TWO EXEMPT Internal Audit Special Investigation/limited/ Top Risk Areas reports (<i>Part 2 items</i>).	As required	As required		
Appendix 2 – Counter Fraud Outturn Report 2021/22 Lead Officers: Debbie Harris & Dave Fletcher				
Joint Funding & Billing CCG's Continuing Healthcare - Progress Report on the Implementation of previous audit recommendations Lead Officer – Karen Webb	Moved from April 2022			
20 September 2022				
Annual Audit Letter – 2020/21 Lead Officer: External Auditor (EY)	EY to provide update			
Future Local Public Audit Arrangements – Update. Report of the County Treasurer Lead Officer: Lisa Andrews	Deferred to November 2022 meeting			
Proposed changes to the Constitution	As required			
Forward Plan for the Audit and Standards Committee Lead Officer: Lisa Andrews				
PART TWO EXEMPT Internal Audit Special Investigation/limited/ Top Risk Areas reports (<i>Part 2 items</i>).	As required			

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
Agency Staffing Contracts Audit Review - Progress Report on the implementation of Recommendations Lead Officers: Sarah Getley/ Cherie Cuthbertson & Paul Timmins				
01 November 2022				
Future Local Public Audit Arrangements – Update. Report of the County Treasurer Lead Officer: Lisa Andrews	Moved from September 2022 meeting			
National Fraud Initiative - Update Report of the County Treasurer Lead Officer: Debbie Harris				
Proposed changes to the Constitution	As required (KL to advise)			
Forward Plan for the Audit and Standards Committee Lead Officer: Lisa Andrews				
PART TWO EXEMPT Internal Audit Special Investigation/limited/ Top Risk Areas reports (<i>Part 2 items</i>).	As required			
Accelerated Progress Plan – Progress Report Lead Officer: Tim Moss	Moved to February 2023 meeting			
13 December 2022				
Annual Governance Statement 2021/22 Report of the Director of Corporate Services Lead Officer: Lisa Andrews				
Training on Statement of Accounts				

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
Lead Officer: Rachel Spain				
Statement of Accounts 2021/22 Presentation and Report of County Treasurer Lead Officer: Rachel Spain				
Report to those charged with Governance (ISA 260) a) Staffordshire County Council Report of Ernst & Young				
Report to those charged with Governance (ISA 260) b) Staffordshire Pension Fund Report of Ernst & Young				
Health, Safety and Wellbeing Performance Annual Report Report of Director for Corporate Services Lead Officer: Becky Lee				
Internal Audit Plan 2022/23 – Update Report of the County Treasurer Lead Officer: Debbie Harris				
Proposed changes to the Constitution	As required (KL to advise)			
Forward Plan for the Audit and Standards Committee Lead Officer: Lisa Andrews				
PART TWO EXEMPT Internal Audit Special Investigation/limited/ Top Risk Areas reports (<i>Part 2 items</i>).				
21 February 2023				
Proposed changes to the Constitution	As required (KL to advise)			

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
Forward Plan for the Audit and Standards Committee Lead Officer: Lisa Andrews				
PART TWO EXEMPT Internal Audit Special Investigation/limited/ Top Risk Areas reports (<i>Part 2 items</i>).				
Accelerated Progress Plan – Progress Report Lead Officer: Tim Moss				
21 March 2023				
External Audit Plan 2022/23 Report of Ernst & Young				
Staffordshire Pension Fund Audit Planning Report 2022/23 Report of Ernst & Young				
Review of the Effectiveness of the Audit & Standards Committee. Report of the Director for Corporate Services Lead Officer: Lisa Andrews				
Internal Audit Charter 2023/24 Report of the County Treasurer Lead Officer Lisa Andrews				
Proposed changes to the Constitution	As required (KL to advise)			
Forward Plan for the Audit and Standards Committee Lead Officer: Lisa Andrews				
PART TWO EXEMPT Internal Audit Special Investigation/limited/ Top Risk Areas reports (<i>Part 2 items</i>).				

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
24 April 2023				
Annual Report of the work of the Audit & Standards Committee Report of the Director for Corporate Services Lead Officer: Lisa Andrews				
Strategic Risk Management - Risk Management Policy Statement & Strategy. Report of the Director for Corporate Services Lead Officer: Lisa Andrews				
Annual Report on Information Governance Report of the Director for Corporate Services Lead Officer: Tracy Thorley/ Natalie Morrissey				
Internal Audit Plan 2023/24 Report of the County Treasurer Lead Officer: Debbie Harris				
Proposed changes to the Constitution	As required (KL to advise)			
Forward Plan for the Audit and Standards Committee Lead Officer: Lisa Andrews				
PART TWO EXEMPT Internal Audit Special Investigation/limited/ Top Risk Areas reports (<i>Part 2 items</i>).				

Membership

Mike Worthington Bernard Peters
 (Chair) James Salisbury
 Carolyn Trowbridge Janice Silvester-Hill
 (Vice Chair) Conor Wileman
 Arshad Afsar Ian Wilkes

Calendar of Future Committee Meetings

(All meetings at 10.00 a.m. unless otherwise stated)

26 April 2022

05 July 2022
 20 September 2022
 01 November 2022

Richard Ford Ross Ward Bernard Williams Philippa Haden Phil Hewitt	Graham Hutton Ann Edgeller	13 December 2022 21 February 2023 21 March 2023 24 April 2023 Meetings usually take place at County Buildings, Martin Street, Stafford ST16 2LH
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