

# Staffordshire County Council

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.psa.co.uk](http://www.psa.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 Staffordshire County Council (the Council) 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
<p><b>Opinion on the Council's:</b></p> <ul style="list-style-type: none"> <li>▶ Financial statements</li> </ul>	<p>Based on our review of your internal control environment and assessment of significant business risks we designed a substantive risk-based testing strategy. As a result of our detailed audit testing and use of EY data analytics tools, we obtained sufficient evidence to form a conclusion on your financial statements.</p> <p>We are issuing an unqualified opinion concluding that the financial statements give a true and fair view of the financial position of the Council as at 31 March 2017 and of its expenditure and income for the year then ended.</p>
<ul style="list-style-type: none"> <li>▶ Consistency of other information published with the financial statements</li> </ul>	<p>We reviewed the financial and non-financial information accompanying the Financial statements including the narrative statement to identify material inconsistencies with the audited financial statements or from the knowledge acquired by us during the course of performing the audit.</p> <p>Based on the results of our work we concluded that the financial information in the Financial Report for 2016/17 was consistent with the audited financial statements.</p>
<p><b>Concluding on the Council's arrangements for securing economy, efficiency and effectiveness</b></p>	<p>We are required to consider whether the Council has put in place proper arrangements to secure economy, efficiency and effectiveness of its use of resources. This is known as value for money (VFM) conclusion.</p> <p>Based on our review of your internal control environment and assessment of significant business risks and challenges, in planning our audit, we identified three significant risks to the VFM conclusion:</p> <ul style="list-style-type: none"> <li>▶ Resilience of the Council's medium-term financial strategy</li> <li>▶ That the Council does not have effective arrangements in place to work effectively with the Staffordshire CCGs to deliver strategic priorities through the Better Care Fund; and</li> <li>▶ That the Council does not have adequate arrangements in place to oversee performance and enact change in a timely manner with external provider of adult social care</li> </ul> <p>We developed an appropriate audit response to address the risks which is summarised on pages 21 to 24. As a result of our work, we concluded that you have put in place proper arrangements to secure value for money in your use of resources.</p>

Area of Work	Conclusion
<b>Reports by exception:</b>	
▶ Consistency of the Annual Governance Statement (AGS)	We reviewed the Annual Governance Statement and confirmed to the Audit and Standards Committee on 25 September 2017 that it was not misleading or inconsistent with other information reviewed during the audit or our knowledge and understanding of the Council.
▶ Public interest report	We have a duty to consider if there are any matters brought to our attention that should be reported to the public through a public interest report. We had no matters to report in the public interest.
▶ Written recommendations to the Council, 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
<b>Reporting to the National Audit Office (NAO) on our review of the Council's Whole of Government Accounts return (WGA).</b>	We completed our reporting to the NAO on our review of the Council's Whole of Government Accounts return on 27 October 2017.

As a result of the above we also:

Area of Work	Conclusion
Issued a report to those charged with governance of the Council communicating significant findings resulting from our audit.	Our Audit Results Report was presented to the Audit and Standards Committee on 25 September 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 certificate was issued 31 October 2017 confirming we completed the audit of the accounts in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice issued by the National Audit Office.

We would like to take this opportunity to thank the Director of Finance and Resources and his staff for their assistance during the course of our work.

Steve Clark

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 elected Members 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 Council.

We have already reported the detailed findings from our audit work in our 2016/17 Audit Results Report to the Audit and Standards Committee, representing those charged with governance, on 25 September 2017. We do not repeat those detailed findings in this letter. The matters reported here are the most significant for the Council.





# 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 13 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 Council has to secure economy, efficiency and effectiveness in its use of resources.
- ▶ Reporting by exception:
  - ▶ If the annual governance statement is misleading or not consistent with our understanding of the Council;
  - ▶ Any significant matters that are in the public interest;
  - ▶ Any written recommendations to the Council, 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.

### Responsibilities of the Council

The Council is responsible for preparing and publishing its statement of accounts accompanied by an AGS. In the AGS, the Council reports publicly each year on how far it complies with its own code of governance, including how it has monitored and evaluated the effectiveness of its governance arrangements in year, and any changes planned in the coming period.

The Council is also responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

# Financial Statement Audit



## Financial Statement Audit

### Key Issues

The Council's Statement of Accounts is an important tool for the Council to show how it has used public money and how it can demonstrate its financial management and financial health.

We audited the Council'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. Our detailed findings were reported to the Audit and Standards Committee on 25 September 2017 and we issued an unqualified audit report on 29 September 2017.

In our Audit Plan we identified a number of significant and other risks to the financial statements. The tables below detail the outcomes from work we completed.

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

Significant Risk	Audit findings and issues arising
<p><b>Management override of controls</b></p>	<p>To address the risk of management override we:</p> <ul style="list-style-type: none"> <li>▶ Reviewed accounting estimates for evidence of management bias as identified in the response to revenue recognition.</li> <li>▶ Tested the completeness and existence of provisions.</li> <li>▶ Evaluated the business rationale for any significant unusual transactions. No such transactions were identified.</li> <li>▶ Reviewed the accounting adjustments processed and disclosed in the Movement in Reserves Statement and supporting notes.</li> <li>▶ Confirmed the Council's Minimum Revenue Provision was consistent with the Council's strategy and policy.</li> <li>▶ Tested the appropriateness of journal entries recorded in the general ledger and other adjustments made in preparing the financial statements;</li> <li>▶ Tested a sample of journal entries across the year based on appropriate risk based criteria to identify potential manipulation of revenue and expenditure.</li> </ul> <p>We did not identify any other transactions during our audit which appeared unusual or outside the Council's normal course of business.</p>

	We did not identify any evidence of material management override nor any instances of inappropriate judgements being applied.
<b>Significant Risk</b>	<b>Audit findings and issues arising</b>
<b>Revenue and expenditure recognition</b>	<p>To address the risk of fraud in revenue and expenditure recognition we:</p> <ul style="list-style-type: none"> <li>▶ Reviewed and tested expenditure recognition policies.</li> <li>▶ Reviewed and discussed with management any material accounting estimates on expenditure recognition for evidence of bias.</li> <li>▶ Tested the valuation of any provisions recorded in the financial statements and performed appropriate tests to consider whether all material provisions have been recognised.</li> <li>▶ Developed a testing strategy to test material debtors and creditors.</li> <li>▶ Developed and followed a testing strategy to test whether the Council has inappropriately capitalised revenue expenditure.</li> </ul> <p>Our testing did not reveal any material misstatements with respect to revenue and expenditure recognition. Overall our audit work did not identify any issues or unusual transactions which indicated that there had been any misreporting of the Council's financial position</p>
<b>Significant Risk</b>	<b>Audit findings and issues arising</b>
<b>Valuation of Property Plant and Equipment</b>	<p>To gain assurance over the valuation of the Council's land and buildings we;</p> <ul style="list-style-type: none"> <li>▶ utilised EY valuation experts to support our consideration of the valuation of the Council's Property, Plant and Equipment portfolio of assets.</li> <li>▶ reviewed the valuation methodology behind a sample of assets as well as performed appropriate tests over the completeness and appropriateness of information provided to the valuer and ensured the valuer's conclusions were appropriately recorded in the accounts.</li> </ul> <p>In performing our work, we identified an error in the approach adopted by the Council, with the consequence being a reduction in the financial reporting value assets by £264million as a prior period adjustment. This adjustment is a notional accounting entry and did not impact on the Council's general fund.</p>
<b>Significant Risk</b>	<b>Audit findings and issues arising</b>
<b>Accounting for the waste PFI</b>	<p>Our PFI expert has reviewed the accounting model for the Waste to Energy PFI scheme and we are satisfied the Council has updated the model to account for the changes identified in our 2015/16 audit.</p> <p>Overall, we are satisfied that the PFI liability is not materially misstated.</p>

Other financial statement risk	Audit findings and issues arising
<p><b>Valuation of the Local Government Pension Scheme Liability</b></p>	<p>Based on completion of the specified procedures we have not identified any matters to report.</p> <p>EY's actuarial experts have reviewed the overall methodologies used by Hymans Robertson and summarised by an independent review commissioned by PSAA. The resulting discount rate, RPI inflation, CPI inflation and mortality assumptions are consistent with our experience on other audit clients in the UK.</p> <p>We performed appropriate tests to ensure that the financial statements materially reflect the key assumptions and figures provided by the actuary.</p> <p>The pension fund liability as at 31 March 2017 disclosed in the financial statements is consistent with the actuarial report provided by the pension fund actuary and IAS 19 adjustments within the financial statements are also in line with this report.</p>
<p><b>Financial statements presentation - Expenditure and funding analysis and Comprehensive income and expenditure statement</b></p>	<p>The Council has applied the Code changes over the presentation of the financial statements.</p> <p>We reviewed the Council's disclosures and reconciled the figures presented in the new format to the prior year financial statements. The Council has produced an additional note to the financial statements to support this.</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
<p>Planning materiality</p>	<p>In our audit plan presented in March 2017, we communicated that our audit procedures would be performed using a materiality of £13.25million (2015/16 £13.33m). The basis of our assessment was 1% of gross operating expenditure, which is consistent with prior years.</p> <p>We consider gross revenue expenditure to be one of the principal considerations for stakeholders in assessing the financial performance of the Council.</p>
<p>Reporting threshold</p>	<p>We agreed with the Audit and Standards Committee that we would report to the Committee all audit differences in excess of £0.66 million (2015/16 £0.67m).</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. The areas identified and audit strategy applied include:

- ▶ We assessed the Remuneration disclosures including any severance payments, exit packages and termination benefits as numerically sensitive and set a materiality level of £1k, being the rounding number in the accounts.
- ▶ Related party transactions. For any errors identified related parties we considered the concept of the materiality of transactions and balances as would be relevant to the related individual or organisation.
- ▶ External audit fees: we set a materiality of £1k, being the rounding number in the accounts.
- ▶ Member allowances: a figure of £50k was judged appropriate.

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

## Looking ahead

The Accounts and Audit Regulations 2015 introduced a significant change in statutory deadlines from the 2017/18 financial year. 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.

Area	Impact on the Council
<b>Earlier deadline for production and audit of the financial statements from 2017/18</b>	<p>These changes provide challenges for both the preparers and the auditors of the financial statements.</p> <p>To prepare for this change the Council is to review the closedown plan process which achieved production of the draft accounts for 2016/17 by 12 June 2017.</p> <p>Locally we:</p> <ul style="list-style-type: none"> <li>▶ will continue to have regular discussions through the year on the Council's proposals to bring forward the accounts closedown timetable and scheduling of the 2017/18 audit.</li> <li>▶ we plan to meet the finance team to discuss areas for early testing at the interim audit.</li> <li>▶ To further support the faster closedown, we recommend that the Council consider bringing forward the commissioning and production of key externally provided information such as IAS 19 pension information.</li> </ul>

A close-up, shallow depth-of-field photograph of a stack of coins. The coins are stacked vertically, with some showing their edges and others showing their faces. 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

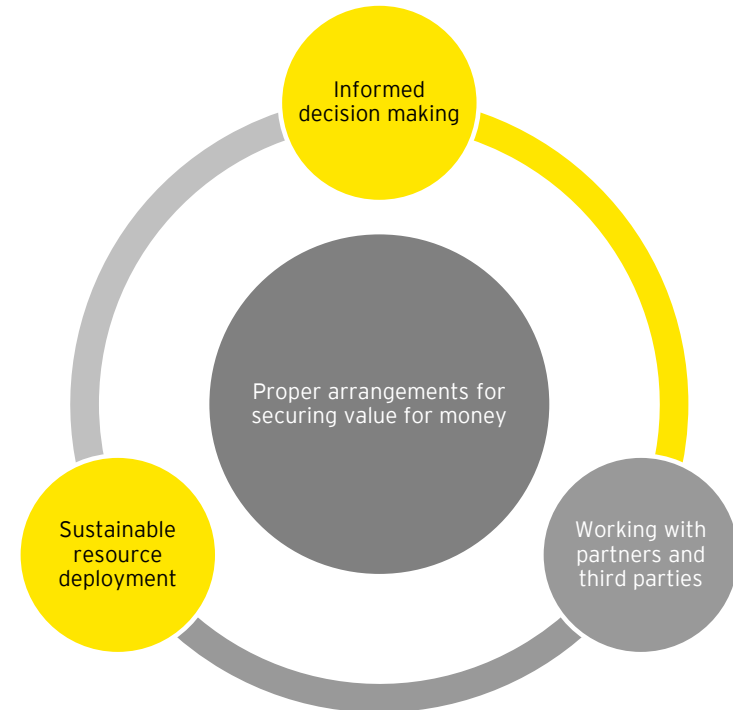


## Value for Money

We are required to consider whether the Council has put in place 'proper arrangements' to secure economy, efficiency and effectiveness on its 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.



### Overall conclusion

In the Audit Plan we identified three significant risks in relation to these arrangements. The table below present the findings of our work in response to the risks identified and any other significant weaknesses or issues to bring to your attention

On the basis of our work, having regard to the guidance issued by the Comptroller and Auditor General in November 2016, we are satisfied that, in all significant respects, Staffordshire County Council put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2017.

## Addressing the significant VFM risk

Significant Risk	Audit findings and issues arising
<p>Planning finances effectively to support the sustainable delivery of strategic priorities and maintain statutory functions</p>	<p>In forming our view we noted;</p> <ul style="list-style-type: none"> <li>▶ At the outset of 2016/17, two critical events occurred: realisation of the shortfall from Better Care Fund funding (£15million) and overspending from the Staffordshire &amp; Stoke-on-Trent Partnership NHS Trust (SSOTP) contract in Adult Social Care. A spending controls process was launched to bridge the gap, with the majority of savings falling to the following portfolios: Health and Care (£8.8million), Families and Communities (£2.6 million) Economy, Infrastructure and Skills portfolio (£2.3 million), Finance and Resources (£2.1 million) and Strategy, Governance and Change (£1.6 million).</li> </ul>
<p>The Council's 2016/17 and the recently updated 2017/18 Medium Term Financial Strategy (MTFS) contains a number of significant assumptions and risks to the Council's overall financial resilience</p>	<ul style="list-style-type: none"> <li>▶ At the June 2017 Cabinet meeting, Members were informed that the final net revenue position for 2016/17 was overspent by £4.7million (1%) which is after the Council had capitalised £16.4million of transformational revenue expenditure in accordance with the Flexible Use of Capital Receipts direction.</li> <li>▶ The Council set a balanced budget for 2017/18, however the Medium Term Financial strategy contained a £6.1million gap for 2018/19 and a gap of approximately £20million a year from 2019/20. Work has begun to address the gap.</li> <li>▶ At the Spring Budget 2017, the Government announced an additional £2billion over the next 3 years for adult social care. Staffordshire Council's total allocation is £30.6million, with £15.6million in 2017/18; £10.1million in 2018/19 and £5million in 2019/20:</li> </ul> <p>The future financial position remains challenging, and the Council's budget and the Medium Term Financial Strategy includes a £47.4million savings target for 2017/18, of which £14.9million was delivered by July 2017, increasing to £17.4million as at the Second Quarter Budget Monitoring Report. Delivery of these plans will be challenging for the Council. The Audit Committee should consider how it will seek assurance over the implementation and project management of major programmes.</p>
<p>Working with third parties effectively to deliver strategic priorities</p>	<p>In forming our view we noted:</p> <ul style="list-style-type: none"> <li>▶ The Staffordshire health and care economy has been increasingly challenged during 2016/17. Increasing financial pressures across partner bodies has challenged the effectiveness of working relationships between the Council and the relevant CCGs.</li> </ul>
<p>For the purposes of our 2016/17 audit, there is a significant risk to the VFM conclusion that</p>	<ul style="list-style-type: none"> <li>▶ The Better Care Fund has faced substantial challenges during the year, including an unsigned agreement until January 2017. The reason for the late signing of the BCF was the escalation of disagreement between the Council and its CCG partners, resulting in escalation with NHS England and DCLG for resolution on the £15million funding position.</li> </ul>

Significant Risk	Audit findings and issues arising
<p>the Council does not have effective arrangements in place to work effectively with the Staffordshire CCGs to deliver strategic priorities through the Better Care Fund (BCF).</p>	<ul style="list-style-type: none"> <li>▶ BCF funding has been monitored by Cabinet in quarterly financial updates and performance has been overseen by the Health and Well Being Board.</li> <li>▶ For 2016/17, the £99.528million BCF has shown some improvements as set out in the quarter four return to NHS England, however delayed transfers in care show improvement, but still fall short of target: Actual per 100,000 population was, actual rate was 4,198, against a target of 3,993.</li> <li>▶ In addition, the BCF Partners acknowledge that the BCF schemes were not implemented as planned in 2016/17 owing to the intervention, which in the submission to NHS England stated that this “presented difficulties in monitoring and implementing the 16/17 BCF; the local authority had to make in year cuts due to lack of financial agreements which has had a detrimental impact on the health economy in Staffordshire”.</li> <li>▶ Integration and Better Care Fund planning requirements for the 2017-19 Better Care Fund were released in July 2017. The Council and partners are developing plans based on the latest guidance. The planned areas of spend for 2017-18 will need to align with the wider integration initiatives across the Staffordshire system, particularly the Sustainability and Transformation Plan (STP).</li> <li>▶ NHS England has developed a dashboard gives an initial baseline view of STPs’ work, showing the starting point from which they will drive improvements in care. It rates the Staffordshire STP as needing the most improvement: The development and implementation of the Staffordshire STP and the improved Better Care Fund needs to be central to the work programme of the Health and Wellbeing Board, with clear performance management and progress reports being produced and challenged.</li> <li>▶ Partnering with the local CCG’s through the Better Care Fund &amp; STP is important for the Council, but in the context of our audit, the scale of the partnership and the matters arising during the year are not material to the value for money conclusion for 2016/17.</li> </ul>
<p>Working with third parties effectively to deliver strategic priorities</p> <p>The Council’s provider of adult social care received an inadequate rating from CQC for community adult services. Combined with the financial pressures and risk share agreement, there</p>	<p>In forming our view we noted;</p> <ul style="list-style-type: none"> <li>▶ The Council and SSOTP have been working under a section 75 agreement since 2012, but more recently, SSOTP have been unable to deliver within the financial envelope, culminating in the Trust exercising its right, in February 2016, to notify the Council to terminate the contract. Cabinet agreed to negotiate with SSOTP to reach a new section 75, which was signed in April 2017.</li> <li>▶ The Council commissioned external support to perform an open book review of the budget, costs and proposed savings for Adult Social Care provision that is contracted with SSOPT. The Report was issued in March 2016 and validated the cost pressures in place as well as set out opportunities for further savings. Our review of the document does not identify any indicators of significantly inadequate arrangements relevant to our VFM conclusion.</li> </ul>

Significant Risk	Audit findings and issues arising
<p>is a significant risk to the VFM conclusion that the Council does not have adequate arrangements in place to oversee performance and enact change in a timely manner.</p>	<ul style="list-style-type: none"> <li>▶ The Council has calculated there to be an additional £19.9million pressure on Long Term Care placement budgets for Older People and People with Physical Disabilities when it retakes responsibility for the management of these from April 2017.</li> <li>▶ In order to provide funding for this level of growth, the council is making use of the full 6% increase over three years of council tax which relates to Adult Social Care.</li> <li>▶ Demographic changes and price inflation has been incorporated into the financial plan for Adult Social Care along with the savings identified by commissioners and from third party advisors. Savings to be made on Adult Social Care focus on re-ablement, reducing the variability of care packages, single handed care, assistive technology, day care, direct payments, income and provider overpayments. The MTFS expects the Council to deliver service transformation. There is a reduction in the annual contract values to SSOTP over the 3 year contract term as part of a new way of working through implementation of a revised pathway of care. The return of the brokerage service from SSOTP to the Council is expected to deliver price efficiencies with the wider care provider market. The Council continues to use BCF funding (previous s256 funding from NHS England now passed to LA's from CCGs via the BCF mechanisms) to support activities in Social Care where there is a health benefit e.g. reablement service with SSOTP. Activities within the BCF are recognised within the wider STP programme.</li> </ul>



## Other Reporting Issues

## Other Reporting Issues

### Whole of Government Accounts

We are required to perform procedures required by the National Audit Office on the accuracy of the consolidation pack prepared by the Council for Whole of Government Accounts purposes. There were some delays during the process of compilation and completion of the review, which resulted in the return being submitted after the national deadline.

### Annual Governance Statement

We are required to consider the completeness of disclosures in the Council's annual governance statement, 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 Council 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 Council

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 objections to the 2016/17 financial statements from member 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 Audit and Standards Committee on 25 September 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

We adopted a fully substantive approach and therefore did not test the operation of controls.

Our audit did not identify any controls issues to bring to the attention of the Audit and Standards Committee.

**Appendix A**

# **Audit Fees**



## Appendix A Audit Fees

The table below sets out the planned fee set by PSAA Ltd and our final proposed audit fees.

Description	Planned Fee 2016/17 £	Actual fee 2016/17 £
<b>Total Audit Fee - Code work</b>	109,755	122,067*

\* Final variations to scale fees are subject to PSAA approval before being billed to the Council.

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



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ED None

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