

This version of the report is a draft. Its contents and subject matter remain under review and its contents may change and be expanded as part of the finalisation of the report.

# Audit Findings

*Year ending 31 March 2018*

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Rossendale Borough Council

19 March 2019



# Contents



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A: Audit Adjustments

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The contents of this report relate only to those matters which came to our attention during the conduct of our normal audit procedures which are designed for the purpose of expressing our opinion on the financial statements. Our audit is not designed to test all internal controls or identify all areas of control weakness. However, where, as part of our testing, we identify control weaknesses, we will report these to you. In consequence, our work cannot be relied upon to disclose all defalcations or other irregularities, or to include all possible improvements in internal control that a more extensive special examination might identify. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

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## Headlines

This table summarises the key issues arising from the statutory audit of Rossendale Borough Council ('the Council') and the preparation of the group and Council's financial statements for the year ended 31 March 2018 for those charged with governance.

<b>Financial Statements</b>	<p>Under the International Standards of Auditing (UK) (ISAs), we are required to report whether, in our opinion:</p> <ul style="list-style-type: none"> <li>the group and Council's financial statements give a true and fair view of the group and Council's financial position and of the group and Council's expenditure and income for the year, and</li> <li>have been properly prepared in accordance with the CIPFA/LASAAC code of practice on local authority accounting and prepared in accordance with the Local Audit and Accountability Act 2014.</li> </ul> <p>We are also required to report whether other information published together with the audited financial statements (including the Statement of Accounts, Annual Governance Statement (AGS) and Narrative Report), is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.</p>	<p>Our audit work is in progress and we are on track to complete the audit of the Council's 2017/18 financial statements by the end of March 2019. Our current findings are summarised within the report. We have identified a number of adjustments to the financial statements, the main item being the need for Group Accounts. We anticipate issuing an unqualified audit opinion in the next few weeks, though we will need to:</p> <ul style="list-style-type: none"> <li>Complete outstanding transaction testing</li> <li>Receive replies to all of our queries</li> <li>Complete our review processes.</li> </ul>
<b>Value for Money arrangements</b>	<p>Under the National Audit Office (NAO) Code of Audit Practice ('the Code'), we are required to report whether, in our opinion:</p> <ul style="list-style-type: none"> <li>the Council has made proper arrangements to secure economy, efficiency and effectiveness in its use of resources ('the value for money (VFM) conclusion')</li> </ul>	<p>Our work is progressing well and is on-track to be completed by the end of March.</p>
<b>Statutory duties</b>	<p>The Local Audit and Accountability Act 2014 ('the Act') also requires us to:</p> <ul style="list-style-type: none"> <li>report to you if we have applied any of the additional powers and duties ascribed to us under the Act; and</li> <li>certify the closure of the audit</li> </ul>	<p>We have not exercised any of our additional statutory powers or duties.</p> <p>We do not expect to be able to certify the conclusion of the audit due to the ongoing investigation in to the Empty Homes Programme.</p>

### Acknowledgements

We would like to take this opportunity to record our appreciation for the assistance provided by the finance team and other staff during our audit.

# Summary

## Overview of the scope of our audit

This Audit Findings presents the observations arising from the audit that are significant to the responsibility of those charged with governance to oversee the financial reporting process, as required by International Standard on Auditing (UK) 260 and the Code of Audit Practice ('the Code').

As auditor we are responsible for performing the audit, in accordance with International Standards on Auditing (UK), which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities for the preparation of the financial statements.

## Audit approach

Our audit approach was based on a thorough understanding of the group's business and is risk based, and in particular included:

- An evaluation of the components of the group based on a measure of materiality considering each as a percentage of total group assets and revenues to assess the significance of the component and to determine the planned audit response. From this evaluation we determined that a comprehensive audit response was required.

- An evaluation of the group's internal controls environment including its IT systems and controls; and
- Substantive testing on significant transactions and material account balances, including the procedures outlined in this report in relation to the key audit risks

## Conclusion

We have continued to complete our audit and we have not currently identified any issues that would prevent us giving an unqualified opinion.

# Materiality

## The concept of materiality

The concept of materiality is fundamental to the preparation of the financial statements and the audit process and applies not only to the monetary misstatements but also to disclosure requirements and adherence to acceptable accounting practice and applicable law. Misstatements, including omissions, are considered to be material if they, individually or in the aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

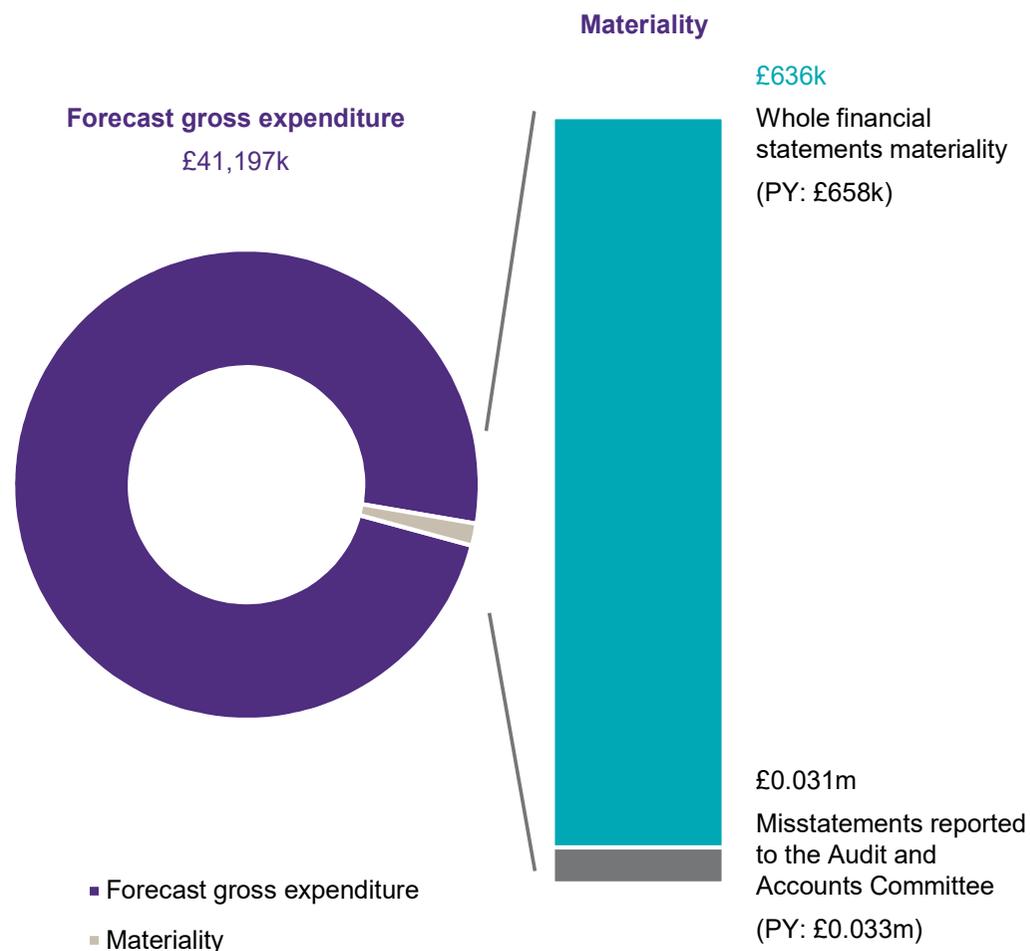
## Materiality

We calculated financial statement materiality based on a proportion of the gross expenditure of the Council for the financial year. In the prior year we used the same benchmark. We determined materiality to be £636k (PY £658k), which equates to 1.8% of your forecast gross expenditure for the year. We design our procedures to detect errors in specific accounts at a lower level of precision.

## Matters we report to the Audit and Accounts Committee

Whilst our audit procedures are designed to identify misstatements which are material to our opinion on the financial statements as a whole, we nevertheless report to the Audit and Accounts Committee any unadjusted misstatements of lesser amounts to the extent that these are identified by our audit work. Under ISA 260 (UK) 'Communication with those charged with governance', we are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance. ISA 260 (UK) defines 'clearly trivial' as matters that are clearly inconsequential, whether taken individually or in aggregate and whether judged by any quantitative or qualitative criteria. In the context of the Council, we propose that an individual difference could normally be considered to be clearly trivial if it is less than £31k (PY £33k).

We will also report those corrected material misstatements, identified during the course of the audit, to the Audit and Accounts Committee to assist it in fulfilling its governance responsibilities.



# Significant audit risks

## Risks identified in our Audit Plan

## Commentary

1

### Improper revenue recognition

Under ISA 240 (UK) there is a presumed risk that revenue may be misstated due to the improper recognition of revenue. This presumption can be rebutted if the auditor concludes that there is no risk of material misstatement due to fraud relating to revenue recognition.

### Auditor commentary

Having considered the risk factors set out in ISA240 and the nature of the revenue streams at the Council, we have determined that the risk of fraud arising from revenue recognition can be rebutted, because:

- there is little incentive to manipulate revenue recognition
- opportunities to manipulate revenue recognition are very limited
- the culture and ethical frameworks of local authorities, including Rossendale Borough Council, mean that all forms of fraud are seen as unacceptable

Therefore we do not consider this to be a significant risk for Rossendale Borough Council.

2

### Management override of controls

Under ISA (UK) 240 there is a non-rebuttable presumed risk that the risk of management over-ride of controls is present in all entities. The Council faces external scrutiny of its spending, and this could potentially place management under undue pressure in terms of how they report performance.

We identified management override of controls as a risk requiring special audit consideration.

### Auditor commentary

We planned to:

- Gain an understanding of the accounting estimates, judgements applied and decisions made by management and considered their reasonableness
- obtain a full listing of journal entries, identified and tested unusual journal entries for appropriateness
- evaluate the rationale for any changes in accounting policies or significant unusual transactions.

Work is progressing and we currently have no issues to report.

# Significant audit risks

## Risks identified in our Audit Plan

## Commentary

### 3 Valuation of property, plant and equipment (PPE)

The Council revalues its land and buildings on a rolling basis over a 5 year period to ensure that carrying value is not materially different from fair value. This represents a significant estimate by management in the financial statements.

We identified the valuation of land and buildings revaluations and impairments as a risk requiring special audit consideration.

### Auditor commentary

We are:

- Reviewing management's processes and assumptions for the calculation of the estimate, the instructions issued to valuation experts and the scope of their work
- Considering the competence, expertise and objectivity of any management experts used.
- Discussing with the valuer the basis on which the valuation is carried out and challenge of the key assumptions.
- Reviewing and challenging the information used by the valuer to ensure it is robust and consistent with our understanding.
- Testing revaluations made during the year to ensure they are input correctly into the Council's asset register
- Evaluating the assumptions made by management for those assets not revalued during the year and how management has satisfied themselves that these are not materially different to current value.

The main issues being considered is that no evidence has been maintained to demonstrate the consideration of the material accuracy of PPE values for those assets not formally revalued as part of the 5 year cycle in 2017/18. The Council needs to develop a formal process for documenting its consideration of why the carrying value of its assets that are not formally revalued in the year are not materially misstated.

### 4 Valuation of pension fund net liability

The Council's pension fund asset and liability as reflected in its balance sheet represent a significant estimate in the financial statements.

We identified the valuation of the pension fund net liability as a risk requiring special audit consideration.

### Auditor commentary

We have:

- Identified the controls put in place by management to ensure that the pension fund liability is not materially misstated. We will also assessed whether these controls were implemented as expected and whether they were sufficient to mitigate the risk of material misstatement
- Evaluated the competence, expertise and objectivity of the actuary who carried out your pension fund valuation. We have gained an understanding of the basis on which the valuation is carried out
- Undertaken procedures to confirm the reasonableness of the actuarial assumptions made.
- Checked the consistency of the pension fund asset and liability and disclosures in notes to the financial statements with the actuarial report from your actuary

No issues have currently been identified.

## Reasonably possible audit risks

Risks identified in our Audit Plan	Commentary
<p><b>7 Employee remuneration</b> Payroll expenditure represents a significant percentage of the Council's operating expenses.</p> <p>As the payroll expenditure comes from a number of individual transactions there is a risk that payroll expenditure in the accounts could be understated. We therefore identified completeness of payroll expenses as a risk requiring particular audit attention</p>	<p><b>Auditor commentary</b></p> <p>We have undertaken the following work in relation to this risk:</p> <ul style="list-style-type: none"> <li>evaluated the Council's accounting policy for recognition of payroll expenditure for appropriateness;</li> <li>gained an understanding of the Council's system for accounting for payroll expenditure and evaluated the design of the associated controls;</li> <li>completed analytical procedures to prove the completeness of the payroll expenditure.</li> </ul> <p>We currently have no issues to report to the Committee.</p>
<p><b>8 Operating expenses</b> Non-pay expenses on other goods and services also represents a significant percentage of the Council's operating expenses. Management uses judgement to estimate accruals of un-invoiced costs.</p> <p>We identified completeness of non- pay expenses as a risk requiring particular audit attention:</p>	<p><b>Auditor commentary</b></p> <p>We are undertaking the following work in relation to this risk:</p> <ul style="list-style-type: none"> <li>evaluating the Council's accounting policy for recognition of non-pay expenditure for appropriateness;</li> <li>gaining an understanding of the Council's system for accounting for non-pay expenditure and evaluated the design of the associated controls;</li> <li>completing testing of individual transaction and balances.</li> </ul>

# Significant matters discussed with management

This section provides commentary on the significant matters we discussed with management during the course of the audit.

Significant matter	Commentary	
<p>① Significant events or transactions that occurred during the year</p>	<ul style="list-style-type: none"> <li>The main significant event we are considering is the sale of the Council's subsidiary company, Rossendale Transport Limited.</li> <li>The issue has been considered both for the opinion on the financial statements and the VfM Conclusion to ensure the governance procedures were properly followed.</li> </ul>	<p>Whilst the work is continuing working papers and reports have been provided to support the transaction.</p>
<p>② Business conditions affecting the council, and business plans and strategies that may affect the risks of material misstatement.</p>	<ul style="list-style-type: none"> <li>The Council's financial position has been discussed and appropriate evidence provided to support management's assessment that is appropriate to prepare the accounts on the basis that the Council is a going concern.</li> </ul>	<p>No issues to report to the Committee.</p>

# Significant findings arising from the group audit

## **Our work**

Our work is continuing. Initially the Council had not completed group accounts, given the sale of its subsidiary in January 2018. However due to there being material income and expenditure transactions in the financial statements of Rossendale Transport Limited we requested that group accounts be included within the financial statements.

We are awaiting some information from the Company's auditors and are considering how the sale has been accounted for in your financial statements.

# Accounting policies, estimates & judgements

In this section we report on our consideration of accounting policies, in particular revenue recognition policies, and key estimates and judgements made and included with the Council's financial statements.

Accounting area	Summary of policy	Comments	Assessment
<p><b>Revenue recognition</b></p>	<ul style="list-style-type: none"> <li>Government grants and third party contributions and donations are recognised as due to the Council when there is reasonable assurance that the Council will comply with the conditions attached to the payments, and the grants or contributions will be received.</li> <li>Revenue from the provision of services is recognised when the Council can measure reliably the percentage of completion of the transaction and it is probable that economic benefits or service potential associated with the transaction will flow to the Council.</li> <li>Revenue from the sale of goods is recognised when the Council transfers the significant risks and rewards of ownership to the purchaser and it is probable that economic benefits or service potential associated with the transaction will flow to the Council.</li> </ul>	<ul style="list-style-type: none"> <li>Revenue recognition policies are in line with the requirements of the Code of Practice on Local Authority Accounting 2016/17 and accounting standards</li> <li>The main elements of the Council's revenue is predictable and there is minimal judgement required from the Council</li> <li>We have undertaken substantive testing of grants and other revenues.</li> <li>No specific mention has been made of council tax and business rates.</li> </ul>	
<p><b>Estimates and judgements</b></p>	<ul style="list-style-type: none"> <li>Key estimates and judgements include:                             <ul style="list-style-type: none"> <li>useful life of capital equipment</li> <li>pension fund valuations and settlements</li> <li>asset revaluations, depreciation and impairments</li> <li>provisions and accruals, including bad debt provisions, and</li> <li>fair value of financial instruments</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>The Council's policies on estimates and judgements are reasonable and appropriately disclosed.</li> <li>The Council has appropriately relied on the work of experts for asset revaluations, pension fund valuations and financial instrument fair values.</li> <li>The Council has continued with its policy of revaluing land and buildings assets on a rolling basis over a five year period. We have reviewed the revaluations completed for 2015/16 and have reviewed management's consideration of the reasonableness of the valuations for those assets in a class that have not been re-valued this year.</li> </ul>	

**Assessment**

-  Marginal accounting policy which could potentially attract attention from regulators
-  Accounting policy appropriate and disclosures sufficient

-  Accounting policy appropriate but scope for improved disclosure

# Accounting policies, estimates & judgements

Accounting area	Summary of policy	Comments	Assessment
<b>Going concern</b>	Management has a reasonable expectation that the services provided by the Council will continue for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.	We have reviewed the s151 Officer's assessment and are satisfied with management's assessment that the going concern basis is appropriate for the 2016/17 financial statements.	
<b>Other accounting policies</b>	We have reviewed the Council's policies against the requirements of the CIPFA Code and accounting standards.	Our review of accounting policies has not highlighted any issues which we wish to bring to your attention.	

**Assessment**

 Marginal accounting policy which could potentially attract attention from regulators

 Accounting policy appropriate but scope for improved disclosure

 Accounting policy appropriate and disclosures sufficient

## Other communication requirements

We set out below details of other matters which we are required by auditing standards to communicate to those charged with governance.

	Issue	Commentary
1.	<b>Matters in relation to fraud</b>	<ul style="list-style-type: none"> <li>We have previously discussed the risk of fraud with the Audit and Accounts Committee. We have not been made aware of any other incidents in the period and no other issues have been identified during the course of our audit.</li> </ul>
2.	<b>Matters in relation to laws and regulations</b>	<ul style="list-style-type: none"> <li>The Empty Homes programme investigation highlighted that the Council may have claimed grant in advance of need. We understand that the HCA are not currently pursuing this matter further. We are not aware of any other significant incidences of non-compliance with relevant laws and regulations.</li> </ul>
3.	<b>Written representations</b>	<ul style="list-style-type: none"> <li>A letter of representation has been requested from the Council. We are seeking specific assurances that we have been provided with all relevant information in relation to the ongoing investigations into the Empty Homes programme.</li> </ul>
4.	<b>Disclosures</b>	<ul style="list-style-type: none"> <li>As highlighted above we have agreed a number of amendments to the disclosures included in the financial statements.</li> </ul>
5.	<b>Matters in relation to related parties</b>	<ul style="list-style-type: none"> <li>We are not aware of any related party transactions which have not been disclosed.</li> </ul>
6.	<b>Confirmation requests from third parties</b>	<ul style="list-style-type: none"> <li>We obtained direct confirmations from relevant third parties as required.</li> </ul>
7.	<b>Matters on which we report by exception</b>	<ul style="list-style-type: none"> <li>We are required to report on a number of matters by exception in a number of areas: We have currently not identified any issues we would be required to report by exception in the following areas</li> <li>If the Annual Governance Statement does not meet the disclosure requirements set out in the CIPFA/SOLACE guidance or is misleading or inconsistent with the information of which we are aware from our audit</li> <li>The information in the Narrative Report is materially inconsistent with the information in the audited financial statements or our knowledge of the Group/Council acquired in the course of performing our audit, or otherwise misleading.</li> </ul> <p>Please note that work is progressing on these items.</p>
8.	<b>Specified procedures for Whole of Government Accounts</b>	<ul style="list-style-type: none"> <li>Note that work is not required as the Council does not exceed the threshold.</li> </ul>

# Value for Money

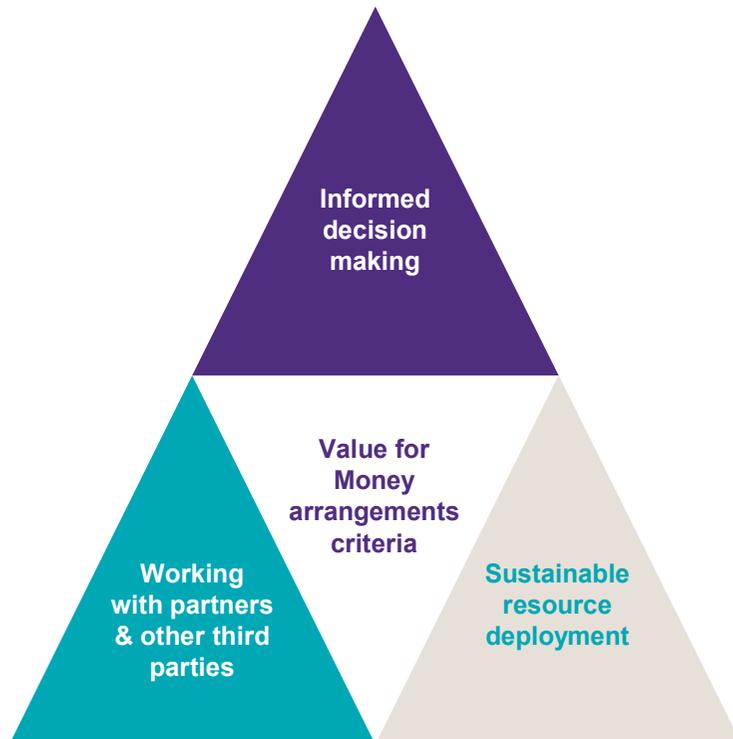
## Background to our VFM approach

The NAO issued its guidance for auditors on Value for Money work for 2017/18 in November 2017. The guidance states that for local government bodies, auditors are required to give a conclusion on whether the Council has proper arrangements in place.

The guidance identifies one single criterion for auditors to evaluate:

*“In all significant respects, the audited body takes properly informed decisions and deploys resources to achieve planned and sustainable outcomes for taxpayers and local people.”*

This is supported by three sub-criteria, as set out below:



## Risk assessment

We carried out an initial risk assessment and identified two significant risks in respect of specific areas of proper arrangements using the guidance contained in AGN03. We communicated these risks to you in our Audit Plan.

We have continued our review of relevant documents up to the date of giving our report, and have not identified any further significant risks where we need to perform further work.

We carried out further work only in respect of the significant risks we identified from our initial and ongoing risk assessment. Where our consideration of the significant risks determined that arrangements were not operating effectively, we have used the examples of proper arrangements from AGN 03 to explain the gaps in proper arrangements that we have reported in our VFM conclusion.

# Value for Money

## Our work

AGN 03 requires us to disclose our views on significant qualitative aspects of the Council's arrangements for delivering economy, efficiency and effectiveness.

We have focused our work on the significant risks that we identified in the Council's arrangements. In arriving at our conclusion, our main considerations were:

- The Council's improvement journey in responding to the issues raised in relation to the Empty Homes scheme
- The robustness of the Council's financial plans.

We have set out more detail on the risks we identified, the results of the work we performed and the conclusions we drew from this work in this section.

## Overall conclusion

Based on the work we performed to address the significant risks, we expect to conclude that:

- the Council had proper arrangements in all significant respects to ensure it delivered value for money in its use of resources.

Please note that this needs to be approved by a partner panel within Grant Thornton and we will write to Committee Members if this conclusion changes.

## Key findings

We set out below our key findings against the significant risks we identified through our initial risk assessment and further risks identified through our ongoing review of documents.

Significant risk	Findings	Conclusion
<p><b>1 Governance, risk management and decision making</b></p> <p>The Council has had to respond to concerns raised in 2015 relating to governance, risk management and decision making. The Council has been working to respond to these issues however there remains risks that the arrangements are not sufficiently robust to meet challenges facing many public sector bodies.</p>	<p>We considered how the Council has developed its key governance arrangements, including the response to the HCA scheme issues and how the sale of Rossendale Transport Limited was managed. Documentation has been provided by the Council to demonstrate that Members were briefed on the sale and that external consultants were used to give assurance on the transaction. No significant governance issues were identified in 2017-18 and this is supported by Internal Audit giving substantial assurance regarding the adequacy of design and effectiveness in operation of the organisation's frameworks of governance, risk management and control.</p>	<p>Currently we have no issues to report.</p>
<p><b>2 Financial Sustainability</b></p> <p>There remains financial challenges over the next few years which the Council needs to meet. There is a risk that financial planning and management will not be adequate to meet those challenges.</p>	<p>We have considered the Council's arrangements in place to develop financial plans and how it monitors its financial position.</p> <p>The medium term financial strategy presented to the Council in February 2018 highlighted that, whilst there was a budget gap for 17/18, 18/19 and 19/20, the gap would be covered by the transitional reserve. Subsequent years would require additional savings, however the Council had already identified a number of schemes to deliver the savings. The February 2019 strategy highlighted that, if expected savings were delivered, then the transitional reserve would cover the period up to the end of 2022-23.</p> <p>In 2017/18 the Council reported a net favourable outturn variance of £270k. The quality of the financial monitoring reports at the Council are of a good standards and include appropriate detail to gain an understanding of its financial position.</p>	<p>No issue have currently been identified.</p>

# Independence and ethics

## Independence and ethics

- We confirm that there are no significant facts or matters that impact on our independence as auditors that we are required or wish to draw to your attention. We have complied with the Financial Reporting Council's Ethical Standard and confirm that we, as a firm, and each covered person, are independent and are able to express an objective opinion on the financial statements
- We confirm that we have implemented policies and procedures to meet the requirements of the Financial Reporting Council's Ethical Standard and we as a firm, and each covered person, confirm that we are independent and are able to express an objective opinion on the financial statements.
- Further, we have complied with the requirements of the National Audit Office's Auditor Guidance Note 01 issued in December 2017 which sets out supplementary guidance on ethical requirements for auditors of local public bodies.

Details of fees charged are detailed in Appendix D

## Audit and Non-audit services

For the purposes of our audit we have made enquiries of all Grant Thornton UK LLP teams providing services to the Council. No additional services were identified.

# Audit Adjustments

The summary below provides details of adjustments identified during the 2017/18 audit which have been made to the financial statements.

- Cash Flow Statement – in note 36a there is a reclassification of the cash impacts of changes in Long Term Debtors and Other Income as 'Net Cash Flows from Investing Activities
- Note 6 on page 33 - there has been a £52k reduction to the Lancashire Business Rates Pool Tariff
- Collection Fund Note 2 on page 83 - the presentation of the note table has been amended
- Group Accounts have now been included in the financial statements to reflect the expenditure incurred by Rossendale Transport Limited whilst it was owned by the Council up to 12 January 2018.

## Fees

We confirm below our final fees charged for the audit.

### Audit Fees

	Proposed fee	Final fee
Council Audit	£45,796	£45,796
Grant Certification	£6,756	£6,756
<b>Total audit fees (excluding VAT)</b>	<b>£52,552</b>	<b>£52,552</b>

The proposed fees for the year were in line with the scale fee set by Public Sector Audit Appointments Ltd (PSAA). Our fees for grant certification cover only housing benefit subsidy certification, which falls under the remit of Public Sector Audit Appointments Limited. Fees in respect of other grant work, such as reasonable assurance reports, are shown under 'Fees for other services'.

### Non Audit Fees

We confirm that there are no non-audit or audited related services that have been undertaken for the Council.



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