

Borough Council of
**King's Lynn &
West Norfolk**



AUDIT AND RISK COMMITTEE

Tuesday 25 November 2014

**at approximately 6.40 pm or upon the rising of the Resources
and Performance Panel meeting, whichever is the later**

Committee Suite
King's Court
Chapel Street
King's Lynn
Norfolk PE30 1EX



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Borough Council of
**King's Lynn &
West Norfolk**



King's Court, Chapel Street, King's Lynn, Norfolk, PE30 1EX.
Telephone: 01553 616200
Fax: 01553 691663

17 November 2014

Dear Member

Audit and Risk Committee

You are invited to attend a meeting of the above-mentioned Committee which will be held on **Tuesday 25 November 2014** at approximately **6.40 pm** or upon the rising of the Resources and Performance Panel in **The Committee Suite, King's Court, Chapel Street, King's Lynn, Norfolk** to discuss the business shown below.

Yours sincerely

Chief Executive

AGENDA

1. Suspension of Standing Order 36 – Recording or Broadcasting of Meetings

In order to comply with Statutory Instrument 2014 no 2095, The Openness of Local Government Bodies Regulations 2011, Standing Order 36 is suspended for the duration of the meeting.

2. Apologies for absence

To receive any apologies for absence.

3. Minutes

To approve the minutes of the Audit and Risk Committee held on 28 October 2014 (previously circulated).

4. Declarations of Interest

Please indicate if there are any interests which should be declared. A declaration of an interest should indicate the nature of the interest (if not already declared on the Register of Interests) and the agenda item to which it relates. If a disclosable

pecuniary interest is declared, the Member should withdraw from the room whilst the matter is discussed.

These declarations apply to all Members present, whether the Member is part of the meeting, attending to speak as a local Member on an item or simply observing the meeting from the public seating area.

5. Urgent Business Under Standing Order 7

To consider any business which, by reason of special circumstances, the Chairman proposes to accept as urgent under Section 100(b)(4)(b) of the Local Government Act 1972.

6. Members Present Pursuant to Standing Order 34

Members wishing to speak pursuant to Standing Order 34 should inform the Chairman of their intention to do so and on what items they wish to be heard before the meeting commences. Any Member attending the meeting under Standing Order 34 will only be permitted to speak on those items which have been previously notified to the Chairman.

7. Chairman's Correspondence (if any)

8. Matters referred to the Committee from other Council Bodies and responses made to previous Committee recommendations/requests

To receive comments and recommendations from other Council bodies, and any responses subsequent to recommendations, which this Panel has previously made. (N.B. some of the relevant Council bodies may meet after dispatch of the agenda).

At the Cabinet meeting held on 4 November 2014 the following responses were made to the recommendations from the Audit and Risk Committee meeting held 28 October 2014, on the following item:-

Mid Year Review Treasury Report 2014/2015

RESOLVED: That Cabinet be informed that the Resources and Performance Panel – Audit and Risk Committee supports the recommendation as follows:

- (1) Cabinet is asked to note the report and the treasury activity.
- (2) As part of the budget process and setting of the Treasury Management Strategy for 2015/2016 it is suggested that Cabinet ask officers to bring forward schemes that could generate higher levels of return.

Cabinet Response: “The Panel’s recommendations were duly taken into account when Cabinet considered the item.”

9. **Corporate Risk Monitoring Report** (pages 1 to 9)

The Committee are invited to note the report.

10. **Annual Audit Letter** (pages 10 to 20)

The Committee are invited to note the Annual Audit Letter from the Council's External Auditor, Ernst and Young.

11. **Panel's Work Programme and Cabinet Forward Decisions List**

To consider the attached Work Programme (pages 21 to 23).

12. **Date of Next Meeting**

To note that the next meeting of the Resources and Performance will take place on **Tuesday 6 January 2015.**

To: Panel Members – Councillors P Beal (Chairman), H Humphrey (Vice-Chairman), J Collop, I Gourlay, M Langwade, C Manning, Mrs K Mellish, A Morrison, J M Tilbury, A Tyler, D Tyler, G Wareham, T de Winton, A Wright and Mrs S Young

Portfolio Holders:

Items 9 and 10

Councillor N Daubney, Leader

Appropriate Officers: The following officers are invited to attend in respect of the Agenda items shown against their name:

Item 9 David Thomason, Deputy Chief Executive

Item 10: David Thomason, Deputy Chief Executive

All other Executive Directors

Press

AUDIT AND RISK COMMITTEE REPORT

TYPE OF REPORT: Audit	Portfolio: Performance
Author Name: Kate Littlewood	CONSULTATIONS: Senior Management Team
Tel.: 01553 616252	
Email: kate.littlewood@west-norfolk.gov.uk	
OPEN	

Committee: Resources and Performance – Audit & Risk Committee
Date: 25th November 2014
Subject: Corporate Risk Monitoring Report October 2014

Summary	This report presents the changes to the Risk Register since the last monitoring report in April 2014 and gives details of the risks falling into the ‘Very High’ category and the associated work to mitigate the effects.
Recommendation	To note the report.

1.0 Introduction and Background

- 1.1 The Committee receives reports on a half-yearly basis on the position of the Corporate Risk Register, with the last one being presented in April 2014.
- 1.2 Each risk on the register is scored in terms of Impact and Likelihood, according to criteria defined within the Corporate Risk Strategy. The definitions are attached for reference in Appendix 2.
- 1.3 The Risk Register is reviewed by the Executive Directors on a 6-monthly basis. Any existing entries on the register are considered for changes to the nature of the risk, progress to be reported and any adjustments to the risk scores. Risks that are no longer relevant are removed and new risks considered in the context of current circumstances are added. The risk reference numbers are not reallocated when risks are removed from the register, to enable the history to be maintained.
- 1.4 A summary of the changes to the Risk Register since the last monitoring report are detailed in section 2 below. Details of the ‘Very High’ risks are given in Appendix 1 together with a list of the ‘High’ risks.

- 1.5 The full Risk Register, as agreed by Management Team, is placed on InSite, within the Risk Management section on the Corporate Documents tab.

2.0 Changes to the Register

- 2.1 Apart from updates on progress for various entries, the main changes since April 2014 are listed below.

2.2 Added:

1.14 - Individual Electoral Registration (IER)

Score 12 (High Risk)

The IT software providers for IER are having difficulty providing a system that can produce an accurate electoral register. Although work is ongoing to resolve the issues it is not clear if this can be achieved by the deadline at the end of December. This may impact on the elections to be held in May 2015.

4.3 - Capacity

Score 9 (Medium Risk)

This is an issue that was raised at Extended Management team. The staffing levels have reached a point where routine absences such as holidays and sickness are creating significant issues in maintaining adequate cover for operational matters. Added to this, other demands on capacity such as major projects or sudden loss of key staff could result in staff being stretched to the point that mistakes are made.

5.14 – VAT – Trust Arrangements

Score 15 (Very High Risk)

A significant amount of savings to be achieved from the Trust arrangements are based on VAT savings. Whilst every effort has been made to ensure the arrangements are valid, until the HMRC has carried out its first inspection, it cannot be guaranteed that they will agree.

2.3 To be removed:

1.9 - Incinerator

The risk was that the Council's reputation would suffer if the Council did not oppose the incinerator project sufficiently. The work during the Enquiry and the subsequent cancellation of the contract by Norfolk County Council has demonstrated BCKLWN's commitment and influence.

5.9 – Local Council Tax Scheme model

The new scheme has now been in place for 6 months. The model appears to be working satisfactorily and the Council is now consulting to keep the same scheme for next year. This risk can be removed for now, but if the scheme changes in future the risk may return.

5.10 – Local Council Tax Scheme Equality Challenge

As with 5.9 above, the scheme has now been operating for 6 months and no challenge has been made on equality grounds. The risk can be removed for now, but if the scheme changes in future the risk may return.

2.4 Risk Rating Amendments

5.3 - VAT

Impact reduced from Major to Moderate, and Likelihood reduced from Possible to Unlikely. The overall risk score reduces from 12 (High Risk) to 6 (Medium Risk).

The establishment of the Alive Leisure on 1/9/14 means a breach of the de minimus is less likely and will have less impact.

5.11 – Business Rates Appeals

Impact reduced from Extreme to Major. This has reduced the overall risk score from 15 (Very High Risk) to 12 (High Risk).

During the audit of the Statement of Accounts Ernst Young agreed that the full provision could be included in the 2013/14 accounts which brings it within the Government safety net and reduces the risk to the Council.

3.0 Conclusion

The Risk Register continues to be actively monitored by Senior Management on a regular basis.

CORPORATE RISK MONITORING REPORT
OCTOBER 2014

Risk name: Capital Receipts	Responsible Director: Resources
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Ref	Description	Mitigation	Progress
2.7	Insufficient land and asset sales will be achieved to fund future capital projects due to the state of the market and the reduced land bank of the Council. A major land sale, with an enhanced price, is held on a conditional contract which is due to expire in October 2014.	Active marketing of property and assets. Investment in new assets.	Marketing of sites on Rightmove Commercial and Council website. Alternative investments in property being investigated.

Risk Score:		
Impact	Major	4
Likelihood	Likely	4
Total score		16
Risk Category		Very High Risk

CORPORATE RISK MONITORING REPORT
OCTOBER 2014

Risk name: VAT – Trust Arrangements	Responsible Director: Resources
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Ref	Description	Mitigation	Progress
5.14	HMRC may not agree that the model used to establish the new leisure arrangements is valid in respect of claiming VAT exemptions.	Use of legal and VAT specialists to advise on the requirements to comply with tax regulations.	Final legal opinion sought from a QC prior to the final documents being signed and sealed.

Risk Score:		
Impact	Extreme	5
Likelihood	Possible	3
Total score		15
Risk Category		Very High Risk

APPENDIX1

**CORPORATE RISK MONITORING REPORT
OCTOBER 2014**

Risks categorized as ‘High Risk’

- 1.4 – Emergency Response (External)
- 1.11 – Due Diligence
- 1.12 – Co-op Bank Financial Standing
- 1.14 – Individual Electoral Registration
- 2.5 – Empty retail properties/ Town centre decline
- 2.8 – Major Housing Developments
- 3.1 – Loss of ICT server
- 3.2 – ICT failure of backup.
- 4.1 – Health and Safety
- 5.2 – Fraud and Corruption
- 5.4 – Financial Plan
- 5.11 – Business Rates Appeals
- 5.12 – Loss of major businesses
- 5.13 - Loss of King’s Court

APPENDIX 2

CORPORATE RISK MONITORING REPORT
APRIL 2013

LIKELIHOOD	5 Almost Certain	(5) (Green)	(10) (Orange)	(15) (Red)	(20) (Red)	(25) (Red)
	4 Likely		(8) (Green)	(12) (Orange)	(16) (Red) 2.7,	(20) (Red)
	3 Possible		(6) (Green)	(9) (Green) 1.2, 1.6, 1.7, 1.13, 4.3.	(12) (Orange) 1.4, 1.11, 1.12, 1.14, 2.5, 2.8, 4.1, 5.2, 5.4, 5.11, 5.12, 5.13.	(15) (Red) 5.14
	2 Unlikely			(6) (Green) 2.6, 5.3.	(8) (Green) 1.1, 2.1, 4.2.	(10) (Orange) 3.1, 3.2.
	1 Rare					(5) (Green)
		1 Insignificant	2 Minor	3 Moderate	4 Major	5 Extreme
		IMPACT				

Risk Category	How the Risk should be managed
Very High Risk (15 – 25) (Red)	Immediate action required. Senior Management must be involved.
High Risk (10 – 12) (Orange)	Senior Management attention needed and management responsibility specified.
Medium Risk (5 – 9) (Green)	Manage by specific monitoring or response procedures
Low Risk (1 – 4) (White)	Manage by routine procedures, unlikely to need specific or significant application of resources.

Likelihood

Score	Definition
1 – Rare	The event may occur only in exceptional circumstances
2 – Unlikely	The event is not expected to occur
3 – Possible	The event might occur at some time
4 – Likely	The event will probably occur in most circumstances
5 – Almost Certain	The event is expected to occur in most circumstances

Impact

Score	Definition
1 – Insignificant	<ul style="list-style-type: none"> • Little disruption to services • No injury • Loss of <£25,000 • Unplanned change in service delivery due to budget overspend <£100,000 • No effect on delivering partnership objective fully • No damage to BCKLWN reputation • No or insignificant environmental damage
2 – Minor	<ul style="list-style-type: none"> • Some disruption to services • Minor injury • Loss of £25,000 - £175,000 • Unplanned change in service delivery due to budget overspend of £100,000 - £500,000 • Little effect on achieving partnership objective • Minimal damage to BCKLWN reputation (minimal coverage in local press) • Minor damage to local environment
3 - Moderate	<ul style="list-style-type: none"> • Significant disruption to services • Violence or threat of serious injury • Loss of £175,000 - £500,000 • Unplanned change in service delivery due to budget overspend of £500,000 - £1m • Partial failure to achieve partnership objective • Significant coverage in local press • Moderate damage to local environment

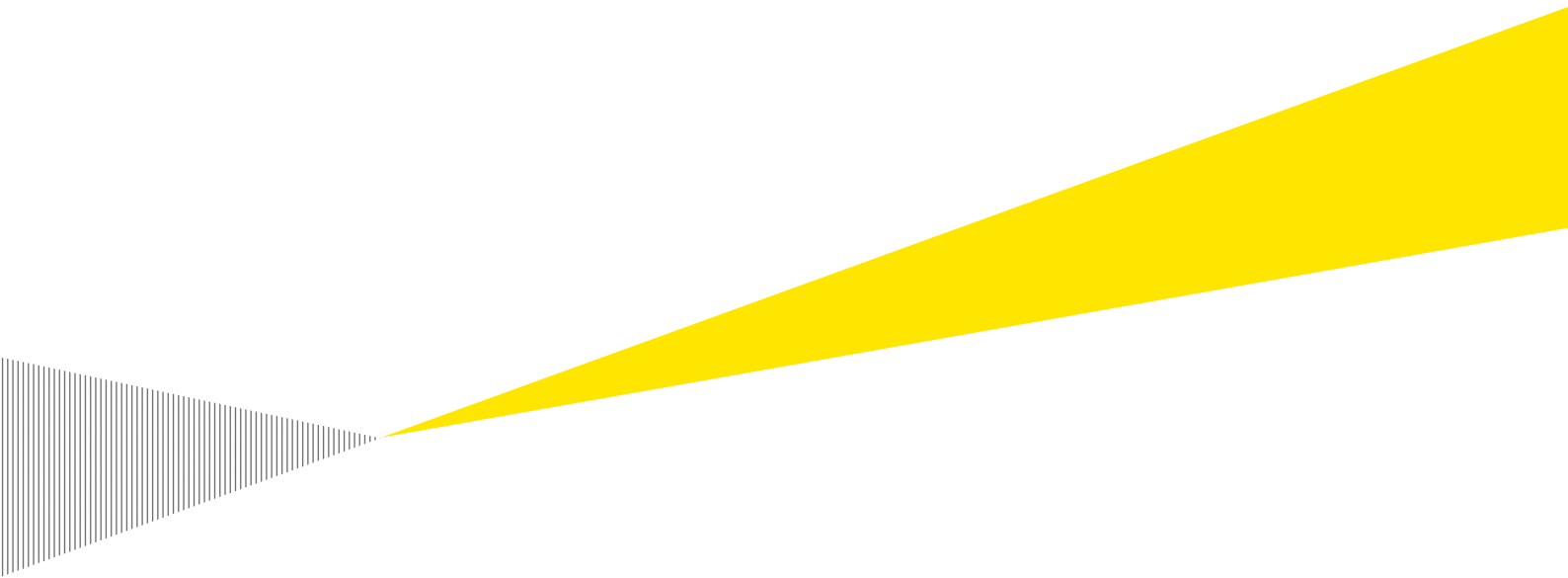
AGENDA ITEM 9

4 – Major	<ul style="list-style-type: none">• Loss of services for more than 48 hours but less than 7 days• Extensive or multiple injuries• Loss of £500,000 - £1m• Unplanned change in service delivery due to budget overspend of £1m - £3m• Significant impact on achieving partnership objective and significantly affects BCKLWN corporate objective• Coverage in national press• Major damage to local environment
5 - Extreme	<ul style="list-style-type: none">• Loss of service for >7 days• Fatality• Loss of >£1m• Unplanned change in service delivery due to budget overspend >£3m• Non delivery of partnership objectives and BCKLWN corporate objective• Extensive coverage in national press and TV• Significant damage to local or national environment• Requires resignation of Chief Executive, Executive Director or Leader of the Council

Annual Audit Letter

Borough Council of King's Lynn & West Norfolk

20 October 2014



The Members
Borough Council of King's Lynn & West Norfolk
King's Court
Chapel Street
King's Lynn
PE30 1EX

20 October 2014

Dear Members,

Annual Audit Letter

The purpose of this Annual Audit Letter is to communicate to the Members of the Borough Council and external stakeholders, including members of the public, the key issues arising from our work, which we consider should be brought to their attention.

We have already reported the detailed findings from our audit work to the Audit and Risk Committee and to the Cabinet of the Council in the following reports:

2013/14 Audit results report for the Borough Council of King's Lynn & West Norfolk – to the Audit and Risk Committee	Issued 12 August 2014 (draft)
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2013/14 Audit results report for the Borough Council of King's Lynn & West Norfolk – to the Cabinet	Issued 8 September 2014
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The matters reported here are the most significant for the Authority.

I would like to take this opportunity to thank the officers of the Council for their assistance during the course of our work.

Yours faithfully

Rob Murray
Director
For and behalf of Ernst & Young LLP
Enc

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Executive summary

Our 2013/14 audit work has been undertaken in accordance with the Audit Plan we issued on 6 March 2014 and was conducted in accordance with the Audit Commission’s Code of Audit Practice, International Standards on Auditing (UK and Ireland) and other guidance issued by the Audit Commission.

The Authority is responsible for preparing and publishing its Statement of Accounts, accompanied by the Annual Governance Statement. In the Annual Governance Statement, the Authority reports publicly on an annual basis on the extent to which they comply with their own code of governance, including how they have monitored and evaluated the effectiveness of their governance arrangements in the year, and on any planned changes in the coming period. The Authority is also responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

As auditors we are responsible for:

- ▶ forming an opinion on the financial statements;
- ▶ reviewing the Annual Governance Statement;
- ▶ forming a conclusion on the arrangements that the Authority has in place to secure economy, efficiency and effectiveness in its use of resources; and
- ▶ undertaking any other work specified by the Audit Commission.

Summarised below are the conclusions from all elements of our work:

Audit the financial statements of the Borough Council of King’s Lynn & West Norfolk for the financial year ended 31 March 2014 in accordance with International Standards on Auditing (UK & Ireland)	On 29 September 2014 we issued an unqualified audit opinion.
Form a conclusion on the arrangements the Authority has made for securing economy, efficiency and effectiveness in its use of resources.	On 29 September 2014 we issued an unqualified value for money conclusion.
Issue a report to those charged with governance of the Authority (the Audit Committee) communicating significant findings resulting from our audit.	On 12 August 2014 we issued our draft report to the Audit and Risk Committee. An update was issued to the Council’s Cabinet on 8 September 2014.
Notify the NAO that the Authority is below the Whole of Government Accounts threshold and provide the supporting calculations to confirm.	We reported our findings to the National Audit Office on 29 September 2014.
Consider the completeness of disclosures in the Authority’s Annual Governance Statement, identify any inconsistencies with the other information of which we are aware from our work and consider whether it complies with CIPFA / SOLACE guidance.	No issues to report.

Consider whether, in the public interest, we should make a report on any matter coming to our notice in the course of the audit.	No issues to report.
Determine whether any other action should be taken in relation to our responsibilities under the Audit Commission Act.	No issues to report.
Issue a certificate that we have completed the audit in accordance with the requirements of the Audit Commission Act 1998 and the Code of Practice issued by the Audit Commission.	On 29 September 2014 we issued our audit completion certificate.
Issue a report to those charged with governance of the Authority summarising the certification (of grant claims and returns) work that we have undertaken.	We plan to issue our annual certification report to those charged with governance with respect to the 2013/14 financial year by 31 January 2015.

Key findings

Financial statement audit

We audited the Authority's Statement of Accounts in line with the Audit Commission's Code of Audit Practice, International Standards on Auditing (UK and Ireland) and other guidance issued by the Audit Commission. We issued an unqualified audit report on 29 September 2014.

In our view, the quality of the process for producing the accounts, including the supporting working papers was adequate and showed an improvement on the prior year. However, we identified a number of required improvements including presentational improvements to the financial statements. The issues detected resulted in additional audit time being spent in some areas, and we are in the process of agreeing an additional fee to reflect the impact of these issues. We have met with officers to discuss this and will continue to work with the Council to implement further strengthening of the closedown process, and provision of supporting working papers.

The main issues identified as part of our audit were:

Significant risk 1: Nar Ouse Regeneration Area

The Council entered into a jointly shared asset arrangement (The King's Lynn Development Partnership) with Norfolk County Council to develop land at the Nar Ouse regeneration site (NORA). Spend on the project increased in 2013/14 and the first stage of housing development was well progressed by 31 March 2014.

The Council plans to sell these houses or lease them if sales are unachievable. The accounting for the properties needed to be finalised, and the appropriate valuation basis determined.

We agreed the Council's assessment that the expenditure was capital and classified as assets under construction at cost to date in the balance sheet. We had no concerns to report regarding the Council's powers to carry out the arrangement, or finance it. We also agreed with the continued assessment of The King's Lynn Development Partnership as a jointly controlled asset, and that there were no implications for group accounts under current IFRS requirements.

Whilst there were no issues with the amounts capitalised in terms of the supporting invoices, we identified that the Council had capitalised the whole amount of expenditure and then made an adjustment for the share (£1.588 million). The Council should have just recognised its share of the assets. This was corrected in a subsequent version of the financial statements.

Significant risk 2: Localisation of business rates

There were significant changes in the arrangements for business rates from April 2013.

One of the main changes is that individual councils were required to provide for rating appeals. This includes not only claims from 1 April 2013 but claims that relate to earlier periods. As appeals are made to the Valuation Office, Councils may not be aware of the level of claims. Councils may also find it difficult to obtain sufficient information to establish a reliable estimate.

Our audit work confirmed that the accounting treatment adopted by the Council for business rates was appropriate and in compliance with the CIPFA Code of Practice. However we noted that the Council had misclassified its share of business rate debtors in the balance sheet, and within the short term receivables note classification. The net reduction in receivables and payables was £0.116 million and this was corrected in a subsequent version of the financial statements.

Officers prepared an estimate for the business rates appeals provision. However, our view was that the Council had not considered enough years that appeals already lodged with the Valuation Office could impact, nor had considered the full impact of appeals that could be lodged relating to 2013/14 or earlier. Officers reconsidered the appeals estimate following our initial audit work and subsequently increased the provision by £0.5 million.

Significant risk 3: Risk of misstatement due to fraud and error

Management has the primary responsibility to prevent and detect fraud. It is important that management, with the oversight of those charged with governance, has put in place a culture of ethical behaviour and a strong control environment that both deters and prevents fraud.

Our responsibility is to plan and perform audits to obtain reasonable assurance about whether the financial statements as a whole are free of material misstatements whether caused by error or fraud. As auditors, we approach each engagement with a questioning mind that accepts the possibility that a material misstatement due to fraud could occur, and design the appropriate procedures to consider such risk.

We have designed and implemented appropriate procedures to obtain reasonable assurance as to whether the financial statements as a whole are free of material misstatements whether caused by error or fraud. There were no issues arising from this work.

Other key findings:

Asset valuations:

Our work indicated that the Council's in year valuation movement for the King's Court land and buildings had been accounted for incorrectly. Together with additional valuation changes detected on investment properties, the Councils fixed assets were understated by £1.534 million.

Our work also indicated that land and building values relating to King's Court had been included incorrectly in the fixed asset register in an earlier year due to the Valuer transposing the land and building values in the valuation report. This was corrected in a subsequent version of the financial statements and officers have corrected the underlying asset register.

Housing Benefit debtors:

As part of our work on the Council's bad debt provisions we detected that £1.19 million debtors and income (which is netted off the expenditure on housing benefit payments) relating to housing benefit overpayments, and the related bad debt provision of £0.76 million had not been recognised in the Council's general ledger. The net impact was to increase the general fund by £0.43 million. This issue had arisen following the implementation of the Civica housing benefits system in July 2012 and was corrected in a subsequent version of the financial statements.

Value for money conclusion

We are required to carry out sufficient work to conclude on whether the Authority has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

In accordance with guidance issued by the Audit Commission, in 2013/14 our conclusion was based on two criteria:

- ▶ The organisation has proper arrangements in place for securing financial resilience; and

- ▶ The organisation has proper arrangements for challenging how it secures economy, efficiency and effectiveness.

We issued an unqualified value for money conclusion on 29 September 2014. Our audit did not identify any significant findings.

Whole of government accounts

We notified the National Audit Office that the Authority is below the Whole of Government Accounts threshold and provided the results of our work and supporting calculations to confirm this.

Our notification also reported some inconsistencies for property, plant and equipment balances and pension entries between the financial statements and the consolidation pack which the Council was required to submit. We were not required to carry out additional work on these differences.

Annual governance statement

We are required to consider the completeness of disclosures in the Authority's Annual Governance Statement, identify any inconsistencies with the other information of which we are aware from our work, and consider whether it complies with CIPFA / SOLACE guidance. We completed this work and did not identify any areas of concern.

Certification of grants claims and returns

We have not yet completed our work on the certification of grants claims and returns. We will issue the Annual Certification Report for 2013/14 in January 2015.

Control themes and observations

As part of our audit of the financial statements, we obtained an understanding of internal control sufficient to plan our audit and determine the nature, timing and extent of testing performed. Although our audit was not designed to express an opinion on the effectiveness of internal control we communicated to those charged with governance at the Authority, as required, significant deficiencies in internal control.

Our audit did not identify any control issues that we need to bring to your attention.

Fees update

A breakdown of our agreed fee is shown below.

	Final fee 2013/14 £	Planned fee 2013/14 £	Actual fee 2012/13 £	Explanation of variance
Total Audit Fee – Code work	73,998	67,488	90,480	See below
Certification of claims and returns	26,136 (Proposed)	29,700	42,963	See below
Non-audit work	1,750	-	-	See below

We communicated our planned fee to you within our Audit Plan issued in March 2014.

Our estimated final fee is £6,510 higher than the planned fee. This additional fee is in respect of additional audit work on certain aspects of our audit including dealing with a higher level of disclosure errors in the financial statements than anticipated, increased time dealing with working paper omissions, and specific weaknesses and audit issues with accounting for PPE revaluations and impairments. This is significantly less than the additional fee for 2012/13 (£22,992) and reflects improvements to the year-end processes made by the Council this year.

Our proposed final audit fee has been discussed with the Chief Financial Officer and is subject to their agreement and review by the Audit Commission who will determine a final scale fee which will not exceed the £73,998 above.

Our fee for certification of grants and claims is yet to be finalised for 2013/14 and will be reported to those charged with governance in January 2015 within the Audit Certification Report for 2013/14. The proposed final fee is £3,564 lower than the planned fee due to a reduced level of work on the Housing Benefits Subsidy Claim following the removal of Council Tax subsidy. An additional fee of £12,863 was agreed in 2012/13 as a result of additional work on the two claims certified.

We have undertaken non-audit work outside of the Audit Commission’s Audit Code requirements in respect of provision of a Group Accounts Workshop to the Council’s finance team.

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AUDIT AND RISK COMMITTEE WORK PROGRAMME 2014/2015**29 April 2014**

- 5.30 pm: 1st Item - Fraud – (training/briefing session – all Members invited to attend):
- Single Fraud Investigation Service Update
- Cabinet Report: Anti-Fraud and Anti-Corruption Strategy, Whistleblowing Policy and Fraud Response Plan

27 May 2014

- Q4 Progress Report.
- Fraud report – BEU and NFI
- Corporate Risk Monitoring Report (October 2013 to March 2014)

9 June 2014

- Final Accounts and Statement of Accounts for year ended 31 March 2013: Revenue Outturn, Capital Programme and Resources.
- Annual Governance Statement – V Dunmall
- Monitoring Officer Report 2013/2014 – E Duncan

24 June 2014**Cabinet Reports:**

- Benefits and Revenues Fraud Policy – Introduction of Civil Penalties for Council Tax.
- Annual Treasury Report 2013/2014.

22 July 2014

- Q1 Progress Report
- Annual Report
- Business Continuity – V Dunmall, K Kent
- Cabinet Report: Review of the Effectiveness of the Audit and Risk Committee

9 September 2014

- Statement of Accounts 2012/2013
- Annual Governance Statement.
- Monitoring Officer Annual Report – E Duncan

28 October 2014

- External Quality Assessment – Compliance with Public Sector Internal Audit Standards

Cabinet Report

- Mid Year Review Treasury Report 2014/2015

25 November 2014

- Annual Audit Letter
- Corporate Risk Monitoring Report October 2014

24 February 2015

- Q2 and Q3 Progress Report
- Strategic Audit Plan
- Fraud Report – BEU and NFI

24 March 2015

Forthcoming Items

Business Continuity/Emergency Planning Training (45 mins) – 1st item – training session – open to all Members) – date to be determined.

(July 2015) Business Continuity Annual Update – V Dunmall, K Kent