



The Annual Audit Letter for West Devon Borough Council

Year ended 31 March 2020

15 December 2020



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Executive Summary

Purpose

Our Annual Audit Letter (Letter) summarises the key findings arising from the work that we have carried out at West Devon Borough Council (the Council) for the year ended 31 March 2020.

This Letter is intended to provide a commentary on the results of our work to the Council and external stakeholders, and to highlight issues that we wish to draw to the attention of the public. In preparing this Letter, we have followed the National Audit Office (NAO)'s Code of Audit Practice and Auditor Guidance Note (AGN) 07 – 'Auditor Reporting'. We reported the detailed findings from our audit work to the Council's Audit Committee as those charged with governance in our Audit Findings Report on 13 October 2020 and the subsequent addendum.

Our work

Materiality

We determined materiality for the audit of the Council's financial statements to be £502,000, which is approximately 1.8% of the Council's gross cost of services.

Financial Statements opinion

We gave an unqualified opinion on the Council's financial statements on 30 November 2020.

We included an emphasis of matter paragraph in our report in respect of the uncertainty over valuations of the Council's land and buildings, investment properties and the property assets of the pension fund assets given the Coronavirus pandemic. This does not affect our opinion that the statements give a true and fair view of the Council's financial position and its income and expenditure for the year. This was a national issue arising from the pandemic and the Council's valuer followed the national guidance issued by RICs in this area.

Whole of Government Accounts (WGA)

We completed work on the Council's consolidation return following guidance issued by the NAO.

Use of statutory powers

We did not identify any matters which required us to exercise our additional statutory powers.

Value for Money arrangements

We were satisfied that the Council put in place proper arrangements to ensure economy, efficiency and effectiveness in its use of resources. We reflected this in our audit report to the Council on 30 November 2020.

Certificate

We certified that we have completed the audit of the financial statements of West Devon Borough Council in accordance with the requirements of the Code of Audit Practice on 30 November 2020.

Working with the Council

We would like to take this opportunity to record our appreciation for the assistance and timely collaboration provided by the finance team and other staff during these unprecedented times.

Respective responsibilities

We have carried out our audit in accordance with the NAO's Code of Audit Practice, which reflects the requirements of the Local Audit and Accountability Act 2014 (the Act). Our key responsibilities are to:

- give an opinion on the Council's financial statements (section two)
- assess the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources (the value for money conclusion) (section three).

In our audit of the Council's financial statements, we comply with International Standards on Auditing (UK) (ISAs) and other guidance issued by the NAO.

Audit of the Financial Statements

Our audit approach

Materiality

In our audit of the Council's financial statements we use the concept of materiality to determine the nature, timing and extent of our work, and in evaluating the results of our work. We define materiality as the size of the misstatement in the financial statements that would lead a reasonably knowledgeable person to change or influence their economic decisions.

We determined materiality for the audit of the Council's financial statements to be £502,000, which is approximately 1.8% of the Council's gross cost of services. We used this benchmark as, in our view, users of the Council's financial statements are most interested in where the Council has spent its revenue in the year.

We also set a lower level of specific materiality for senior officer remuneration which we determined to be approximately 1.8% of the amount disclosed for Senior Officer remuneration.

We set a lower threshold of £25,000, above which we reported errors to the Audit Committee in our Audit Findings Report.

The scope of our audit

Our audit involves obtaining sufficient evidence about the amounts and disclosures in the financial statements to give reasonable assurance that they are free from material misstatement, whether caused by fraud or error. This includes assessing whether:

- the accounting policies are appropriate, have been consistently applied and adequately disclosed;
- the significant accounting estimates made by management are reasonable; and
- the overall presentation of the financial statements gives a true and fair view.

We also read the remainder of the Statement of Accounts to check it is consistent with our understanding of the Council and with the financial statements included in the Statement of Accounts on which we gave our opinion.

We carry out our audit in accordance with ISAs (UK) and the NAO Code of Audit Practice. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our audit approach was based on a thorough understanding of the Council's business and is risk based.

We identified key risks and set out overleaf the work we performed in response to these risks and the results of this work.

Audit of the Financial Statements

Significant Audit Risks

These are the significant risks which had the greatest impact on our overall strategy and where we focused more of our work.

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
<p>Covid-19 The global outbreak of the Covid-19 virus pandemic has led to unprecedented uncertainty for all organisations, requiring urgent business continuity arrangements to be implemented. We expected current circumstances would have an impact on the production and audit of the financial statements for the year ended 31 March 2020, including and not limited to:</p> <ul style="list-style-type: none"> remote working arrangements and redeployment of staff to critical front line duties that may impact on the quality and timing of the production of the financial statements, and the evidence we could obtain through physical observation; volatility of financial and property markets which would increase the uncertainty of assumptions applied by management to asset valuations and receivable recovery estimates, and the reliability of evidence we could obtain to corroborate management estimates; financial uncertainty would require management to reconsider financial forecasts supporting their going concern assessment and whether material uncertainties for a period of at least 12 months from the anticipated date of approval of the audited financial statements had arisen; and disclosures within the financial statements could require significant revision to reflect the unprecedented situation and its impact on the preparation of the financial statements as at 31 March 2020 in accordance with IAS1, particularly in relation to material uncertainties. <p>We therefore identified the Covid-19 pandemic as a significant risk.</p>	<p>We:</p> <ul style="list-style-type: none"> worked with management to understand the implications that the response to the Covid-19 pandemic had on the Council's ability to prepare the financial statements and update financial forecasts, and assessed the implications on our audit approach. We received draft financial statements in advance of the revised national timetable; liaised with other audit suppliers, regulators and government departments to co-ordinate practical cross sector responses to issues as and when they arose. An example is in respect of the material valuation uncertainty disclosed by the Council's valuation experts in respect of land and buildings and investment properties which was a national issue; evaluated the adequacy of the disclosures in the financial statements in light of the Covid-19 pandemic; evaluated whether sufficient audit evidence using alternative approaches could be obtained for the purposes of our audit whilst working remotely; evaluated whether sufficient audit evidence could be obtained to corroborate significant management estimates such as asset valuations and recovery of receivable balances; and evaluated management's assumptions that underpin the revised financial forecasts and the impact on management's going concern assessment. 	<p>We recommended that the Council enhance it's disclosure around going concern and the impact of, and response to, the economic difficulties created by the Covid-19 pandemic and this updated was made.</p> <p>The Covid-19 pandemic resulted in land and building and investment property valuations being reported on a 'material uncertainty' basis. As explained on page 8, this is a national issue related to the Covid-19 pandemic and the Council followed national guidance from RICS in it's valuations.</p> <p>We reviewed management's other estimates and judgements in light of the Covid-19 pandemic and concluded that these were reasonable.</p> <p>The audit was completed remotely which resulted in certain challenges and work taking longer than we would have expected in normal conditions.</p>

Audit of the Financial Statements

Significant Audit Risks - continued

These are the risks which had the greatest impact on our overall strategy and where we focused more of our work.

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
<p>Management override of internal controls</p> <p>Under ISA (UK) 240, there is a non-rebuttable presumed risk that the risk of management override 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.</p> <p>We therefore identified management override of control, in particular journals, management estimates, and transactions outside the course of business as a significant risk for the Council.</p>	<p>As part of our audit work we;</p> <ul style="list-style-type: none">• evaluated the design effectiveness of management controls over journals;• analysed the journals listing and determined the criteria for selecting high risk and unusual journals;• tested unusual journals recorded during the year and after the draft accounts stage for appropriateness and corroboration;• gained an understanding of the accounting estimates and critical judgements applied made by management and considered their reasonableness with regard to corroborative evidence; and• evaluated the rationale for any changes in accounting policies, estimates or significant unusual transactions.	<p>We raised a control recommendation in respect of the authorisation of journals.</p> <p>Our testing of journal entries made in year did not identify any issues in relation to the risk.</p>

Audit of the Financial Statements

Significant Audit Risks - continued

These are the risks which had the greatest impact on our overall strategy and where we focused more of our work.

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
<p>Valuation of net pension liability The pension fund net liability, as reflected in the Council's balance sheet as the net defined benefit liability, represents a significant estimate in the financial statements.</p> <p>The pension fund net liability is considered a significant estimate due to the size of the numbers involved (£21.8) and the sensitivity of the estimate to changes in key assumptions.</p> <p>We therefore identified valuation of the Council's pension fund net liability as a significant risk.</p>	<p>We:</p> <ul style="list-style-type: none"> updated our understanding of the processes and controls put in place by management to ensure that the Council's pension fund net liability is not materially misstated and evaluated the design of the associated controls; evaluated the instructions issued by management to their management expert (an actuary) for this estimate and the scope of the actuary's work; assessed the competence, capabilities and objectivity of the actuary who carried out the Council's pension fund valuation; assessed the accuracy and completeness of the information provided by the Council to the actuary to estimate the liability; tested the consistency of the pension fund asset and liability and disclosures in the notes to the core financial statements with the actuarial report from the actuary; considered the impact of Covid-19; and undertook procedures to confirm the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary (as auditor's expert) and performed additional procedures suggested within the report. In particular, reviewing the adjustments made as a result of the McCloud judgement and considering the impact of the 'other experience' adjustment arising from the update of member data as part of the 2019 triennial actuarial valuation. 	<p>We did not identify any matters to bring to the attention of those charged with governance.</p>

Audit of the Financial Statements

Significant Audit Risks

These are the significant risks which had the greatest impact on our overall strategy and where we focused more of our work.

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
<p>Valuation of land and buildings and investment properties</p> <p>The Council re-values its land and buildings on a five-yearly rolling basis to ensure that carrying value is not materially different from current value. This represents a significant estimate by management in the financial statements due to the size of the numbers involved (£21.8m for other land and buildings, £19m for investment properties) and the sensitivity of the estimate to changes in key assumptions.</p> <p>Additionally, management need to ensure the carrying value of assets not revalued as at 31 March 2020 in the Council's financial statements is not materially different from the current value at the financial statements date, where a rolling programme is used.</p> <p>We identified the valuation of land and buildings and investment properties as a significant risk.</p>	<p>We:</p> <ul style="list-style-type: none"> evaluated management's processes and assumptions for the calculation of the estimate, the instructions issued to valuation experts and the scope of their work; evaluated the competence, capabilities and objectivity of the valuation experts; discussed with and wrote to the valuers to confirm the basis on which the valuations were carried out; challenged the information and assumptions used by the valuers to assess completeness and consistency with our understanding; tested revaluations made during the year to see if they had been input correctly into the Council's asset register; and evaluated 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 at year end. 	<p>Guidance from RICS in its valuation of land, buildings and investment properties instructs valuers, nationally, to include a material uncertainty paragraph in their valuation reports with regards to the movement of property prices and valuations as a result of Covid-19. Given the magnitude of the land and buildings and investment property valuations to the balance sheet and the caveat made by the valuers in their valuation reports, we will highlight the material uncertainty in our audit report in an Emphasis of Matter (EOM) paragraph, drawing attention to the disclosures made in the statement of accounts in Note 1.</p> <p>The EOM paragraph does not qualify the opinion but refers to management's disclosure on the material uncertainty that, in our judgement, is of such importance that it is fundamental to users' understanding of the financial statements.</p> <p>The Council's valuation of Property, Plant and Equipment included £167k of valuation changes that had been incorrectly taken to the Revaluation Reserve which should have been posted to the Capital Adjustment Account. This was in relation to a total of eleven assets, the largest three adjustments relating to Meadowlands, Okehampton Pool and Crelake Industrial Estate. The accounts were not updated for these items, and due to the statutory overrides in place in respect of capital accounting would not have an impact on the Council's useable reserves.</p>

Audit of the Financial Statements

Audit opinion

We gave an unqualified opinion on the Council's financial statements on 30 November 2020.

Preparation of the financial statements

We started our audit on 15 June 2020. The Council's financial statements were provided on 8 July 2020, in advance of the revised national deadline, however we did receive draft working copy on 30 June 2020. In most areas, management provided good working papers and there was generally a responsive attitude to audit queries. As expected, the finance team was stretched throughout lockdown, producing the accounts and dealing with audit queries, alongside the "day job" and the requirements of additional government returns, and internal reporting. There are some areas where working papers could be improved, e.g. debtors, creditors and the fixed asset register, and we discussed these with management throughout the audit.

New remote access working arrangements i.e. remote accessing of financial systems, video calling, and procedures to confirm the completeness and accuracy of information produced by the entity proved to be a challenge for all auditors. Additional work was also required on the Council's property valuations and pensions estimates in line with regulator expectations, with additional time and consultation also experienced on the prior year adjustment identified. All of this meant that the audit took longer than planned.

Issues arising from the audit of the financial statements

We reported the key issues from our audit to the Council's Audit Committee on 13 October 2020 and provided a short summary addendum on 30 November 2020 prior to issuing our audit report.

Annual Governance Statement and Narrative Report

We are also required to review the Council's Annual Governance Statement and Narrative Report. It published them on its website in the draft Statement of Accounts in July 2020.

Both documents were prepared in line with the CIPFA Code and relevant supporting guidance. We confirmed that both documents were consistent with the financial statements prepared by the Council and with our knowledge of the Council.

Whole of Government Accounts (WGA)

We carried out work in line with instructions provided by the NAO. We issued an assurance statement which confirmed the Council was below the audit threshold.

Other statutory powers

We also have additional powers and duties under the Act, including powers to issue a public interest report, make written recommendations, apply to the Court for a declaration that an item of account is contrary to law, and to give electors the opportunity to raise questions about the Council's accounts and to raise objections received in relation to the accounts.

No statutory powers were exercised in respect of the 2019/20 audit.

Certificate of closure of the audit

We certified that we have completed the audit of the financial statements of West Devon Borough Council in accordance with the requirements of the Code of Audit Practice on 30 November 2020.

Value for Money conclusion

Background

We carried out our review in accordance with the NAO Code of Audit Practice, following the guidance issued by the NAO in April 2020 which specified the 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.

Key findings

Our first step in carrying out our work was to perform a risk assessment and identify the risks where we concentrated our work.

The risks we identified and the work we performed are set out overleaf.

As part of our Audit Findings report agreed with the Council in November 2020 we agreed recommendations to address our findings.

Overall Value for Money conclusion

We are satisfied that in all significant respects the Council put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2020.

Value for Money conclusion

Value for Money Risks

Risks identified in our audit plan

Financial sustainability

The Council's 2021/22 budget proposals show a shortfall of £0.4m for 2020/21 and £1.6m over the five year life of the current MTFP.

The shortfall is after expected savings of £80k are delivered from Investment Property rental income and £0.2m from a reduction in the pension employer secondary rate contributions.

Total revenue (earmarked and unearmarked) reserves at 31 March 2020 are projected to be £4.4m (PY £5.6m).

How we responded to the risk

As part of our work we considered:

- the Council's arrangements for setting its 2019/20 budget and five year Medium term strategy;
- how these evolved through discussion and reporting;
- the Council's monitoring and flexing of the budget through 2019/20;
- the Council's 2019/20 financial outturn; and
- the Council's response to the Covid-19 pandemic on its income and expenditure streams.

Findings and conclusions

Planning and assumptions

The Council commenced its financial planning for 2019/20 in September 2018, and this comprised:

- updating the forecast financial position for 31 March 2019;
- compiling the projected budget for 2019/20;
- further projecting and updating the medium term financial plan up to 31 March 2025; and
- setting out proposals and options to address the forecast financial shortfall.

The initial forecast set out a £0.5m budget gap for 2019/20 and a five year cumulative shortfall of £3.8m if no mitigating actions were taken. Over a series of budget workshops and member discussions the budget evolved and a balanced budget was agreed and adopted in January 2019.

The Council's out-turn for 2019/20 was a £0.1m underspend against the £7.1m budget (1.9%), the underspend was added to the Council's unearmarked reserves. At 31 March 2020 the Council's usable reserves stood at £6.2m which represents a significant proportion of the Council's net annual budget.

Value for Money conclusion

Value for Money Risks

Findings and conclusions (CONTINUED)

The underspend for 2019/20 arose primarily from:

- £86k - Commercial Property net investment income (meeting the £80k target set out above)
- £40k - Additional Treasury Management investment income
- £59k - Business Rates Pooling Gain

The above were offset by a £109k shortfall in Housing Benefit overpayment recoveries.

Following the triennial actuarial valuation, the expected pension savings were achieved.

The Medium Term Financial Strategy (MTFS) was also developed throughout the year and there remained a five year forecast cumulative gap of £1.4m. Options were set out to mitigate the shortfall, and these included:

- use of the 3rd tranche of COVID funding received from the Government;
- use of the New Burdens Government grant funding received for the administration of the Business Rates Grants;
- utilising the 2019/20 Statement of Accounts underspend;
- allocation of the uncommitted New Homes Bonus (NHB) from 2020/21 to further fund the revenue base budget; and
- reducing the capital budget for the remedial works to the Tavistock Viaduct from £100k to £20k (this capital budget was being funded by New Homes Bonus which is revenue funding).

These measures should close the forecast gap for 2020/21, however they are by their nature one-off. There is a risk that one-off measures will not be available in future years and recurrent measures should be identified.

September 2020 will see the start of the planning for 2021/22. Currently the forecast gap is £0.4m. It is the intention that the 2020 Spending Review will be finalised this Autumn and will cover the years 2021/22 to 2023/24. This will allow the Council to use up to date funding data in its MTFS planning moving forwards.

The Council is in a sound position to address future uncertainties as its reserves of £6.2m represent 85% of its net annual expenditure and, at 31 March 2020, the Council had £14m of accessible cash and investments to cover any short-term cashflow issues.

The Month 7 Revenue Budget Monitoring report to the Hub Committee on 8 December 2020 reported an underspend of £90k for 2020/21 (1.2% of the budget of £7.7million). The budget gap for 2021/22 was reported as £104k and the aggregated budget gap by 2025/26 was £1m.

Value for Money conclusion

Value for Money Risks

Findings and conclusions (CONTINUED)

Auditor view

As the reserves position at 31 March 2020 shows, West Devon has robust procedures to set, monitor and deliver its financial plans and the Council has accumulated a good level of reserves to meet those plans. However, the future financial plans do set out a number of financial challenges that could adversely impact on the Council's ability to continue to deliver services or to maintain financial stability.

The Council will need to continue its close scrutiny and stewardship to ensure it can continue to deliver its services and should ensure that it continues to take any difficult decisions on the delivery of services and savings in the future.

As such, we issued an unqualified Value for Money conclusion for 2019/20.

A. Reports issued and fees

We confirm below our final reports issued and fees charged for the audit.

Audit fees	Proposed fee
Council scale fee	30,335
Additional proposed audit fee at planning stage	6,200
Total proposed audit fees (excluding VAT) at planning	36,535
Further additional fees proposed at completion	6,500
Total proposed audit fees (excluding VAT) on completion	43,035

Reports issued

Report	Date issued
Audit Plan	March 2020
Audit Findings Report	October 2020
Addendum to Audit findings report	November 2020
Annual Audit Letter	December 2020

The Audit Plan presented in March 2020 included £6,500 of proposed additional fees to take account of the additional scepticism required on the audit, the raising of the bar by our regulator and the further work arising from local developments since the original scale fee setting. This is reflected in the total proposed audit fees at planning above.

Since the scoping of the audit fee, we included, in the plan, a significant risk to the audit following the impact of Covid-19. We have now reflected on the time taken to discharge our responsibilities this year and are proposing a further increase in fees of £6,500 in addition to those proposed at the planning stage of the audit. This brings the total proposed audit fee up to £43,035. Further details on the breakdown is provided on the next page.

This further charge has not been entered into lightly but reflects only a proportion of the significant additional work we have had to undertake this year to discharge our responsibilities.

We have been discussing this issue with PSAA over the last few months and note these issues are similar to those experienced in the commercial sector and NHS. In both sectors there has been a recognition that audits will take longer, with commercial audit deadlines being extended by four months and the NHS deadline extended by a month. The FRC has also issued guidance to companies and auditors setting out its expectation that audit standards remain high and of additional work needed across all audits. The link attached <https://www.frc.org.uk/covid-19-guidance-and-advice> (see guidance for auditors) sets out the expectations of the FRC.

We have discussed these additional fees with the Corporate Director for Strategic Finance (Section 151 Officer). Please note that these proposed additional fees are subject to approval by PSAA in line with the Terms of Appointment.

A. Reports issued and fees

We confirm below our final reports issued and fees charged for the audit.

Audit area	£	Rationale for fee variation
PSAA scale fee	30,335	
Raising the bar	1,200	The Financial Reporting Council (FRC) has highlighted that the quality of work by all audit firms needs to improve across local audit. This will require additional supervision and leadership, as well as additional challenge and scepticism in areas such as journals, estimates, financial resilience and information provided by the entity.
Pensions – valuation of net pension liabilities under International Auditing Standard (IAS) 19	1,750	We have increased the granularity, depth and scope of coverage, with increased levels of sampling, additional levels of challenge and explanation sought, and heightened levels of documentation and reporting.
PPE Valuation – work of experts	1,750	We have increased the volume and scope of our audit work to ensure an adequate level of audit scrutiny and challenge over the assumptions that underpin PPE valuations.
New Accounting Standards	1,500	You are required to respond effectively to new accounting standards and we must ensure our audit work in these new areas is robust. This year we will be responding to the introduction of IFRS16. There is a requirement, under IAS8, to disclose the expected impact of this change in accounting treatment in the 2019/20 financial statements.
Revised scale fee at planning (approved by PSAA)	36,535	

A. Reports issued and fees

Audit area	£	Rationale for fee variation
Revised scale fee (approved by PSAA, from previous page)	36,535	
Additional fees incurred as a result of Covid-19 and additional audit work	6,500	<p>Over the past six months the current Covid-19 pandemic has had a significant impact on all of our lives, both at work and at home. The impact of Covid-19 on the audit of the financial statements for 2019/20 has been multifaceted. This includes:</p> <ul style="list-style-type: none"> • Revisiting planning - we have needed to revisit our planning and refresh risk assessments, materiality and testing levels. This has resulted in the identification of a significant risk at the financial statements level in respect of Covid-19 necessitating the issuing of an addendum to our original audit plan as well as additional work on areas such as going concern and disclosures in accordance with IAS1, particularly in respect of material uncertainties. • Management's assumptions and estimates - there is increased uncertainty over many estimates including pension and other investment valuations. Many of these valuations are impacted by the reduction in economic activity and we are required to understand and challenge the assumptions applied by management. • Financial resilience assessment – we have been required to consider the financial resilience of audited bodies. Our experience to date indicates that Covid-19 has impacted on the financial resilience of all local government bodies. This has increased the amount of work that we need to undertake on the sustainable resource deployment element of the VFM criteria necessitating enhanced and more detailed reporting in our ISA260. • Remote working – the most significant impact in terms of delivery is the move to remote working. We, as other auditors, have experienced delays and inefficiencies as a result of remote working, including delays in receiving accounts. These are understandable and arise from the availability of the relevant information and/or the availability of key staff (due to shielding or other additional Covid-19 related demands). In many instances the delays are caused by our inability to sit with an officer to discuss a query or working paper. Gaining an understanding via Teams or phone is more time-consuming. • We experienced challenges obtaining breakdowns of year end debtors and creditors balances and raised a management recommendation in respect of this. • Management corrected a prior period adjustment in year that required us to undertake internal consultation and to perform additional audit procedures.
Revised Fee (subject to PSAA approval)	43,035	

A. Reports issued and fees continued

Fees for non-audit services

Service	Fees £
Audit related services	
- Housing Benefit Subsidy return	6,250*
Non-Audit related services	
- None	

*proposed fee, our work has yet to be concluded on the Council's Housing Benefits Subsidy return for 2019/20.

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. The table left summarises all non-audit services which were identified.

We have considered whether non-audit services might be perceived as a threat to our independence as the Council's auditor and have ensured that appropriate safeguards are put in place.

The identified non-audit services are consistent with the Council's policy on the allotment of non-audit work to your auditor.



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