

# Report on the results of auditors' work 2015/16

Local government bodies

December 2016

**Public Sector Audit Appointments Limited (PSAA) is an independent company limited by guarantee incorporated by the Local Government Association in August 2014.**

**The Secretary of State for Communities and Local Government delegated a number of statutory functions (from the Audit Commission Act 1998) to PSAA on a transitional basis by way of a letter of delegation issued under powers contained in the Local Audit and Accountability Act 2014.**

**As a consequence of these delegations, for 2017/18 the company will continue to be responsible under transitional arrangements for appointing auditors to local government and police bodies, for setting audit fees and for making arrangements for certification of housing benefit subsidy claims.**

**In July 2016, the Secretary of State specified PSAA as an appointing person for principal local government authorities from 2018/19, under the provisions of the Local Audit and Accountability Act 2014 and the Local Audit (Appointing Person) Regulations 2015.**

**PSAA is responsible for appointing an auditor to relevant principal authorities that choose to opt into its national collective scheme. The deadline for opting into the scheme for 2018/19 is 9 March 2017. Following a procurement process, PSAA will consult on and make auditor appointments for 2018/19 by the statutory deadline of 31 December 2017.**

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## Summary

Compared with 2014/15, the number of principal bodies that received an unqualified audit opinion by 31 July showed a significant increase. In other respects, the timeliness and quality of financial reporting for 2015/16, as reported by auditors, remained broadly consistent with the previous year for both principal and small bodies<sup>1</sup>.

Table 1 summarises the key results for principal bodies and small bodies for 2015/16 and compares them with the results for 2014/15.

Table 1: **Key results for 2015/16 and 2014/15**

	Principal bodies 2015/16	Principal bodies 2014/15	Small bodies 2015/16	Small bodies 2014/15
<b>Opinions on the accounts</b>				
Opinions issued by 31 July	10%	5%	N/a	N/a
Opinions issued by 30 September	97%	97%	97%	99%
Non-standard opinion	0%	0%	14%	13%
Emphasis of matter paragraph	1%	0%	N/a	N/a
<b>Whole of government accounts</b>				
Assurance statements issued by the deadline	95%	92%	N/a	N/a
Non-standard assurance statement	1%	1%	N/a	N/a
<b>Conclusions on the arrangements to secure VFM</b>				
Non-standard conclusion	6%	4%	N/a	N/a
<b>Statutory reporting powers</b>				
Public interest report	2	2	13	9
Statutory recommendations	1	3	2	0

Source: PSAA

<sup>1</sup> Principal bodies include councils, fire and rescue authorities, police bodies and other local government bodies. Small bodies include parish councils and internal drainage boards with annual turnover below £6.5 million.

## Introduction

**1** In December 2015, Public Sector Audit Appointments Limited (PSAA) published its first report on the results of auditors' work at local government bodies, covering the 2014/15 financial year. This is the second report and summarises the results of auditors' work at 497 principal bodies and 9,756 small bodies for 2015/16.

**2** Auditors' work on the 2015/16 accounts for local government bodies was carried out under the provisions of the Local Audit and Accountability Act 2014 and the Code of Audit Practice prepared by the National Audit Office (NAO)<sup>2</sup>.

**3** Audited accounts<sup>3</sup> are the principal means by which public bodies discharge their accountability for the stewardship of public money. Publishing timely audited accounts, with an unqualified audit opinion, reflects well on bodies' financial reporting and financial management arrangements and is a fundamental feature of good governance.

**4** The audit process also provides assurance to the accounting officers of relevant government departments that the funds distributed to local public bodies have been safeguarded and accounted for properly.

**5** The report is presented in two sections. The first section covers the results of auditors' work on the 2015/16 accounts at principal local government bodies. The second section covers the results of auditors' work on the 2015/16 annual return for small bodies.

**6** This report names principal bodies where the appointed auditor:

- was able to issue the opinion on the accounts by 31 July 2016;
- was unable to issue the opinion on the accounts by 30 September 2016;
- was unable to issue the assurance statement on the whole of government accounts (WGA) return by 21 October 2016;
- issued a non-standard accounts opinion, non-standard conclusion in the WGA assurance statement or non-standard conclusion on the arrangements to secure value for money;
- included an emphasis of matter paragraph, other matter paragraph or a report by exception in the audit report; or
- issued a public interest report or made statutory recommendations.

**7** The report names small bodies where the auditor issued a public interest report or made statutory recommendations. A list published alongside the report on the PSAA website also names small bodies that received a qualified opinion on their annual return for 2015/16 and indicates where they also received a qualified opinion for 2013/14 and/or 2014/15.

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<sup>2</sup> The Code of Audit Practice is available on the [NAO website](#).

<sup>3</sup> The terms 'accounts', 'financial statements', and 'accounting statements' are used in this report to refer to the annual statement of accounts that bodies are required to prepare in accordance with relevant regulations and proper practices.

## Principal bodies

### Background

8 This section of the report summarises the results of auditors' work for 2015/16 at:

- 357<sup>4</sup> councils;
- 31 fire and rescue authorities;
- 76 police bodies; and
- 33 other local government bodies<sup>5</sup>.

9 Auditors' work included:

- the audit of the financial statements;
- a review of the WGA return;
- a review of arrangements to secure value for money; and
- any exercise of the auditor's statutory reporting powers.

### Responsibilities of principal bodies and auditors

10 The principal bodies covered by this section of the report were required to prepare and publish their annual accounts for 2015/16 in accordance with:

- statutory requirements and timetables as set out in the Accounts and Audit Regulations 2015; and
- the CIPFA/LASAAC Code of Practice on local authority accounting in the United Kingdom 2015/16.

11 Auditors were required to undertake their work on the 2015/16 accounts in accordance with the Local Audit and Accountability Act 2014 and the Code of Audit Practice.

12 The Code of Audit Practice requires auditors to:

- give an opinion on the financial statements, stating whether they:
  - give a true and fair view of the financial position of the audited body and its expenditure and income for the period in question; and
  - have been prepared properly in accordance with the relevant reporting and accounting framework as set out in legislation, applicable accounting standards or other direction;
- give an opinion on other matters, stating whether:
  - other information published together with the audited financial statements is consistent with the financial statements; and
  - where required, whether the part of the remuneration report to be audited has been properly prepared in accordance with the relevant accounting and reporting framework;

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<sup>4</sup> This number includes the functional bodies of the GLA.

<sup>5</sup> A breakdown of the types of principal bodies covered in the report is available at Appendix 1.

- examine and report on the consistency of the WGA return with the audited financial statements;
- provide a conclusion that in all significant respects, the audited body has (or has not) put in place proper arrangements to secure value for money through economic, efficient and effective use of its resources for the relevant period; and
- consider the need to exercise their additional powers and duties.

## Opinions on the accounts

### Timeliness of issue

**13** For 2015/16, auditors aimed to issue their opinion on the accounts by the statutory accounts publication date of 30 September 2016, to enable bodies to publish their accounts with the auditor's report. Due to a change in the period for the exercise of public rights introduced by the Accounts and Audit Regulations 2015, the earliest date the auditor could issue the opinion on the accounts for 2015/16 was 15 July 2016.

**14** The following 49 bodies (10 per cent), listed in alphabetical order by authority type, received an unqualified opinion on the accounts by 31 July 2016:

### Councils

- Ashford Borough Council
- Basildon Borough Council
- Borough of Broxbourne
- Broadland District Council
- Buckinghamshire County Council
- Bury Metropolitan Borough Council
- City of Westminster Council
- Colchester Borough Council
- Coventry City Council
- Crawley Borough Council
- Dacorum Borough Council
- Derbyshire County Council
- East Sussex County Council
- Great Aycliffe Town Council
- Kent County Council
- London Borough of Ealing
- London Legacy Development Corporation
- Mid Devon District Council
- Oldham Metropolitan Borough Council

- Purbeck District Council
- Royal Borough of Greenwich
- Somerset County Council
- South Somerset District Council
- Stockport Metropolitan Borough Council
- Surrey County Council
- Torbay Council
- Transport for London
- Tunbridge Wells Borough Council
- Uttlesford District Council
- Wiltshire Council
- Worcestershire County Council

**Fire and rescue authorities**

- Buckinghamshire and Milton Keynes Fire Authority
- Greater Manchester Fire & Rescue Authority
- Humberside Fire Authority
- Kent and Medway Fire and Rescue Authority
- Merseyside Fire and Rescue Authority
- Stoke on Trent and Staffordshire Fire and Rescue Authority
- West Midlands Fire and Rescue Authority

**Other local government bodies**

- Centro
- Greater Manchester Waste Disposal Authority
- South Yorkshire Pensions Authority
- Transport for Greater Manchester
- West Midlands Integrated Transport Authority

**Police bodies**

- Chief Constable for Cheshire Police
- Chief Constable for Cumbria Police
- Commissioner of Police of the Metropolis
- Mayor's Office for Policing and Crime
- Police and Crime Commissioner for Cheshire
- Police and Crime Commissioner for Cumbria



**15** For 2014/15, auditors were able to issue an unqualified opinion by 31 July 2015 at 23 bodies (5 per cent).

**16** Table 2 shows there were 16 bodies (3 per cent) where the auditor was unable to issue the opinion on the 2015/16 accounts by the statutory accounts publication date of 30 September 2016.

**Table 2: When auditors issued the opinion on the 2015/16 and 2014/15 accounts**

Type of body	2015/16 Number of bodies	2015/16 Number issued by 30 September	2015/16 Percentage issued by 30 September	2014/15 Percentage issued by 30 September
Councils	357	341	96	97
Fire	31	31	100	97
Police	76	76	100	97
Other LG bodies	33	33	100	98
<b>Total</b>	<b>497</b>	<b>481</b>	<b>97</b>	<b>97</b>

Source: PSAA

**17** Table 3 lists 13 of the 16 councils where the auditor was unable to issue the opinion on the 2015/16 accounts by the statutory accounts publication date of 30 September 2016. Where the auditor has now issued the opinion, the date of issue is provided.

**18** There were outstanding objections to the accounts at two councils, and auditor resource issues at one council, which meant that the 2015/16 opinion could not be issued by 30 September 2016. These councils are not named in Table 4. At the date of preparing this report, the opinion at two of these councils has not been issued.

**Table 3: Bodies where the auditor was unable to issue the 2015/16 opinion by 30 September 2016**

Body	Date opinion issued
<b>Councils</b>	
Copeland Borough Council	Not yet issued
Council of the Isles of Scilly	Not yet issued
Derby City Council	Not yet issued
Ipswich Borough Council	Not yet issued
Lewes District Council	7 October 2016

Body	Date opinion issued
Lincolnshire County Council	18 November 2016
Luton Borough Council	Not yet issued
Newham London Borough Council	Not yet issued
Reading Borough Council	Not yet issued
Rossendale Borough Council	Not yet issued
Slough Borough Council	Not yet issued
South Cambridgeshire District Council	21 October 2016
South Ribble Borough Council	Not yet issued

Source: PSAA

**19** The most common reasons for delays in issuing the opinion on the 2015/16 accounts were:

- technical accounting issues; and
- various errors identified during the audit.

**20** Appendix 2 sets out the reasons for the delay at each of the bodies listed in table 3.

Non-standard opinions on the accounts

**21** Auditors may issue five possible types of audit opinion on the financial statements (Table 4). An opinion other than unqualified is known as a 'non-standard' opinion.

Table 4: **Types of audit opinion**

Type of opinion	Description
Unqualified opinion	The financial statements give a true and fair view, in all material respects, in accordance with the identified financial reporting framework.
<i>Non-standard opinions</i>	
Qualified 'except for' opinion – limitation of scope	The financial statements give a true and fair view, except for the effect of a matter where the auditor was unable to obtain sufficient evidence. For example, the auditor considers the accounting records for a material transaction or balance in the accounts to be inadequate.
Qualified 'except for' opinion - disagreement	The financial statements give a true and fair view, except for the effect of a matter where there was a material disagreement between

Type of opinion	Description
	the auditor and audited body about how the matter was treated in the financial statements.
Adverse opinion	There was a disagreement that was so material, or pervasive, the financial statements as a whole were misleading or incomplete.
Disclaimer of opinion	The auditor was not able to express an opinion, because they could not obtain evidence to such an extent that the financial statements as a whole could be misleading or incomplete.

Source: PSAA

**22** At the date of preparing this report, no non-standard opinions have been issued on the 2015/16 accounts at principal bodies.

**23** No non-standard opinions were issued on the 2014/15 accounts at principal bodies.

#### Emphasis of matter, other matter, and reports by exception

**24** Auditors may add an 'emphasis of matter' paragraph after their opinion. This draws the attention of users of the accounts to a matter, or matters, presented or disclosed in the accounts, which are of such importance that they are fundamental to users' understanding of the accounts. This does not affect the auditor's opinion on the accounts.

**25** Auditors may add an 'other matter' paragraph if they consider it necessary to communicate a matter, other than those that are presented or disclosed in the accounts, that is relevant to users' understanding of the audit, the auditor's responsibilities or the audit report.

**26** Auditors were required to report by exception if:

- the annual governance statement did not reflect compliance with 'Delivering Good Governance in Local Government: a Framework' published by CIPFA/SOLACE in June 2007; or
- the auditor exercised any additional powers or duties under the Local Audit and Accountability Act 2014.

**27** The auditor at Greater Manchester Fire and Rescue Authority and Greater Manchester Waste Disposal Authority added an 'emphasis of matter' paragraph after their opinion relating to the future dissolution of the authorities and transfer of their functions to the Greater Manchester Combined Authority. The auditor at West Midlands Integrated Transport Authority added an 'emphasis of matter' paragraph after their opinion relating to the dissolution of the authority during 2016/17 and the transfer of its functions to the new West Midlands Combined Authority.

**28** Auditors did not issue any other matter paragraphs on the 2015/16 accounts and reported by exception only in respect of the public interest reports covered in this report in paragraph 53.

**29** No emphasis of matter or other matter paragraphs were issued on the 2014/15 accounts.

#### Follow-up of 2014/15 outstanding opinions

**30** PSAA's Report on the results of auditors' work 2014/15: local government bodies, published in December 2015, reported that the 2014/15 opinion had not been issued at seven councils, one FRA and two police bodies. Auditors have now issued unqualified opinions at all of these bodies.

## Whole of Government Accounts (WGA) returns

### Issuing assurance statements on the WGA returns

**31** The WGA is a set of consolidated financial statements for the entire UK public sector, covering over 6,000 bodies. HM Treasury (HMT) requires specified local government bodies to submit a WGA return. The WGA return is based on, but separate from, the body's statutory financial statements.

**32** Of the 497 principal bodies covered by this report, 448 were required to submit a WGA return for 2015/16 (448 out of 509 for 2014/15). The types of local government bodies covered by WGA are listed at Appendix 1.

**33** The NAO sets an audit threshold above which auditors are required to carry out specified procedures on the WGA return. The threshold for 2015/16 was set at income, expenditure, assets or liabilities above £350 million. This is the same threshold as for 2014/15.

**34** For 2015/16, 247 bodies were above the audit threshold (168 for 2014/15). For bodies above the threshold, auditors are required to submit an assurance statement with a conclusion on whether the WGA return:

- has been prepared in accordance with HMT's guidance and instructions; and
- is consistent with the body's audited statutory accounts.

**35** A further 201 bodies were required to submit a WGA return but were below the audit threshold (280 for 2014/15). At these bodies, the auditor is required to complete only the top section of the assurance statement to confirm to the NAO that the body is below the threshold.

**36** The target date for auditors to submit the 2015/16 assurance statement was 21 October 2016. This is the date specified by HMT for the submission of WGA returns within the overall timetable for HMT to prepare the 2015/16 WGA consolidated accounts and for the NAO to audit them. The target date for 2014/15 was 2 October 2015.

**37** At 13 bodies (5 per cent) above the audit threshold for 2015/16 (8 per cent for 2014/15), auditors were unable to submit their WGA assurance statement by the date specified by HMT (Table 5).

Table 5: **When auditors submitted their assurance statements on the 2015/16 and 2014/15 WGA returns**

Type of body	2015/16 Number of bodies	2015/16 Number submitted by the specified date (21 October 2016)	2015/16 Percentage submitted by the specified date (21 October 2016)	2014/15 Percentage submitted by the specified date (2 October 2015)
Councils	181	168	93	93
Fire	24	24	100	100
Police	38	38	100	87
Other LG bodies	4	4	100	75
<b>Total</b>	<b>247</b>	<b>234</b>	<b>95</b>	<b>92</b>

Source: PSAA

38 Table 6 identifies 10<sup>6</sup> bodies where the auditor was unable to submit the assurance statement on the 2015/16 WGA return by 21 October 2016. Where the auditor has now submitted the assurance statement, the date of submission is provided.

Table 6: **Bodies where the auditor was unable to submit the 2015/16 assurance statement on the WGA return by the specified date**

Body	Date assurance statement submitted
<b>Councils</b>	
Barnet London Borough Council	1 November 2016
Derby City Council	Not yet submitted
Ipswich Borough Council	Not yet submitted
Lincolnshire County Council	18 November 2016
Luton Borough Council	Not yet submitted
Newham London Borough Council	Not yet submitted
Northamptonshire County Council	Not yet submitted
Reading Borough Council	Not yet submitted
Slough Borough Council	Not yet submitted

<sup>6</sup> The auditors at three further councils were unable to issue the WGA assurance statement by the specified date due to an outstanding objection to the accounts, a technical issue and auditor resource issues. The auditor at two of these councils has now issued the WGA assurance statement.

Body	Date assurance statement submitted
Southwark Council	23 November 2016

Source: PSAA

Non-standard conclusions in the auditor's assurance statement on the WGA return

**39** Auditors may issue four types of conclusion in their assurance statement on the WGA return (Table 7) at bodies above the audit threshold. A conclusion other than 'Agree' is known as a non-standard conclusion.

Table 7: **Types of WGA assurance statement conclusion**

Type of conclusion	Description
Agree	The WGA return is consistent with the audited statutory accounts and there are no errors above £1 million to report.
<i>Non-standard conclusions</i>	
Agree, except for	The WGA return is consistent with the audited statutory accounts except for the errors listed on the unadjusted errors schedule.
Agree, except for completeness of counter-party identifiers	The WGA return is consistent with the audited statutory accounts except for counterparty information where auditors have been unable to provide assurance over their completeness.
Disagree	The WGA return is not consistent with the audited statutory accounts.

Source: PSAA

**40** Of the assurance statements issued at the date of preparing this report, auditors had issued two non-standard conclusions:

- a non-standard 'agree, except for' conclusion to Medway Council; and
- a non-standard 'agree, except for completeness of counter-party identifiers' to Haringey London Borough Council.

**41** For 2014/15, auditors issued two non-standard 'agree, except for completeness of counter-party identifiers' conclusions.

## Follow-up of 2014/15 outstanding WGA assurance statements

**42** PSAA's *Report on the results of auditors' work 2014/15: local government bodies*, published in December 2015, reported that there were WGA assurance statements for 2014/15 outstanding for four councils. Auditors have now issued agree conclusions to all of these councils.

## Conclusions on the arrangements to secure value for money

### Background

**43** For 2015/16, auditors had a duty under section 20(1)(c) of the Local Audit and Accountability Act 2014 to satisfy themselves that the authority made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. In discharging this duty, auditors were required to carry out their work in accordance with the Code of Audit Practice. The Code requires auditors of local government bodies to provide a conclusion that in all significant respects, the audited body has (or has not) put in place proper arrangements to secure value for money through economic, efficient and effective use of its resources for the relevant period.

**44** Local public bodies are required to maintain an effective system of internal control that supports the achievement of their policies, aims and objectives while safeguarding and securing value for money from the public funds and other resources at their disposal. As part of the material published with its financial statements, the audited body is required to bring together commentary on its governance framework and how this has operated during the period in an annual governance statement (AGS). For local government bodies there is a requirement to provide commentary in the AGS on their arrangements for securing value for money from their use of resources.

**45** For 2015/16, auditors of local government bodies were required to reach their statutory conclusion on arrangements to secure value for money based on the following overall evaluation criterion specified by the NAO:

- In all significant respects, the audited body had proper arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people.

### Non-standard conclusions on the arrangements to secure value for money

**46** Auditors could issue three types of conclusion (Table 8). A conclusion other than unqualified is known as a non-standard conclusion.

Table 8: **Types of conclusion on the arrangements to secure value for money**

Type of conclusion	Description
Unqualified	The auditor is satisfied that they have sufficient evidence that, in all significant respects, the body made proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2016.
<i>Non-standard conclusions</i>	
Qualified except for	The auditor is satisfied that the body made proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2016, in all significant respects, except for weakness(es) that are sufficiently significant to warrant reporting but are limited to specific issues or areas.
Adverse	The auditor is not satisfied that the body made proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2016, as the weaknesses identified were significant in terms of their impact, or numerous in terms of the number of different aspects of proper arrangements affected.

Source: PSAA

**47** Of the 2015/16 conclusions issued at local government bodies at the date of preparing this report, auditors had issued a non-standard conclusion at 27 councils, one fire and rescue authority, three police bodies and one other local government body.

**48** Adverse conclusions were issued to:

- London Borough of Lambeth
- Northampton Borough Council
- Northamptonshire County Council

**49** 'Qualified except for' conclusions were issued to:

- Birmingham City Council
- Bromsgrove District Council
- Buckinghamshire County Council



- Chief Constable for South Yorkshire Police
- Chief Constable for Staffordshire Police
- Cumbria County Council
- Dudley Metropolitan Borough Council
- Essex County Council
- Exeter City Council
- Great Yarmouth Borough Council
- Lancashire County Council
- Leicester City Council
- Lincolnshire County Council
- London Borough of Bromley
- Manchester City Council
- Middlesbrough Council
- Police and Crime Commissioner for Staffordshire
- Redditch Borough Council
- Rochford District Council
- Rotherham Metropolitan Borough Council
- Sefton Council
- Sheffield City Region Combined Authority
- Somerset County Council
- South Yorkshire Fire and Rescue Authority
- Sunderland City Council
- Surrey County Council
- Torbay Council
- West Somerset District Council
- Wirral Metropolitan Borough Council

**50** For 2014/15, non-standard conclusions were issued to 22 councils, two fire and rescue authorities and one police body.

**51** At the date of preparing this report, the 2015/16 value for money arrangements conclusion for 12 councils had not been issued.

#### Follow-up of 2014/15 outstanding conclusions

**52** PSAA's *Report on the results of auditors' work 2014/15: local government bodies*, published in December 2015, reported the 2014/15 value for money arrangements conclusion

for seven councils, one fire and rescue authority and two police bodies had not been issued and that the auditor at one other local government body had not reported on the outcome of their value for money arrangements work.

**53** Two of these councils and both police bodies subsequently received an unqualified conclusion. London Borough of Tower Hamlets received an adverse conclusion. Copeland Borough Council, London Borough of Lambeth, Redditch Borough Council, Surrey Heath Borough Council and South Yorkshire Fire and Rescue Authority received an 'except for' conclusion. The auditor at the one other local government body did not report any matters arising for 2014/15.

## Auditor reporting

### Public interest reports

**54** Schedule 7 of the Local Audit and Accountability Act 2014 requires auditors to consider whether, in the public interest, they should make a report on any matter coming to their notice during the audit that relates to the authority or an entity connected with the authority, so it can be considered in accordance with the requirements set out in schedule 7 or brought to the public's attention. Auditors may issue a public interest report during or after the end of the audit.

**55** Since PSAA published its *Report on the results of auditors' work 2014/15: local government bodies* in December 2015, auditors have issued public interest reports to two principal local government bodies:

- Derby City Council. This report was issued in June 2016 and highlights the Council's failures of governance in the management of major projects and in relation to Member conduct for the financial years ending 31 March 2014 and 31 March 2015.
- City of York Council. This report was issued in February 2016 and highlighted governance issues in relation to remuneration of Council officers for work as Directors of City of York Trading Ltd for the financial year ended 31 March 2015.

**56** All public interest reports are available on the [PSAA website](#).

### Statutory recommendations

**57** Under schedule 7 of the Local Audit and Accountability Act 2014, auditors may make a written recommendation to an authority relating to the authority or an entity connected with it, so that the recommendation can be considered in accordance with the requirements set out in schedule 7.

**58** Since PSAA published its *Report on the results of auditors' work 2014/15: local government bodies* in December 2015, the auditor at Birmingham City Council issued a statutory recommendation relating to the Council's current and forecast financial position.

## Small bodies

### Background

**59** This section of the report summarises the results of auditors' work for 2015/16 at local government bodies with annual turnover below £6.5 million<sup>7</sup>, comprising 9,637 parish councils (also includes community councils, neighbourhood councils, village councils, town councils and parish meetings in parishes where there is no parish council) and 118 internal drainage boards (IDBs). Turnover is taken as the greater of gross annual income or gross annual expenditure. Together these bodies are classed as 'small bodies'. For 2015/16, auditors were required to undertake their work at small bodies under the Local Audit and Accountability Act 2014 and the Code of Audit Practice.

**60** Parish councils are elected bodies that represent their communities and provide or contribute to a range of services – for example, parks and open spaces, cemeteries, allotments and village halls. They serve about 15 million people in England and spend over £500 million of public money each year. This expenditure is funded mainly through an annual charge, known as a precept, set by the parish council and collected on its behalf as part of council tax.

**61** IDBs are bodies that provide flood risk and water level management services in areas of special drainage need. They spend around £70 million of public money each year. This expenditure is funded mainly through drainage rates on land occupiers and special levies on the local authorities in each drainage area.

### Responsibilities of small bodies and auditors

**62** Small bodies included in this report were required to prepare their 2015/16 accounting statements in accordance with statutory requirements and timetables, as set out in the Accounts and Audit Regulations 2015, and proper practices in the form of the Practitioners' Guide<sup>8</sup> approved by the Joint Practitioners' Advisory Group and published jointly by the National Association of Local Councils, the Society of Local Council Clerks and the Association of Drainage Authorities.

**63** Small bodies complete their accounting statements in the form of an annual return. The annual return includes the:

- accounting statements<sup>9</sup>;
- annual governance statement (AGS); and
- external auditor's certificate and opinion.

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<sup>7</sup> There were also 34 other miscellaneous small bodies, including charter trustees and port health authorities. The results of auditors' work at these bodies are not included in this report.

<sup>8</sup> Governance and accountability for smaller authorities in England: A Practitioners' Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements.

<sup>9</sup> The accounting statements are the annual income and expenditure account and statement of balances, or the receipts and payments account that a small body is required to prepare in accordance with proper practices.

**64** Small bodies were required to publish on a website<sup>10</sup> the 2015/16 accounting statements, together with any certificate or opinion entered by the local auditor, and the AGS by 30 September 2016. In practice, small bodies fulfil this requirement by publishing the annual return.

**65** The external auditor was required to review the 2015/16 annual return in accordance with chapter six of the Code of Audit Practice. This required external auditors of small bodies to undertake a smaller authority assurance engagement in accordance with procedures specified in guidance issued by the NAO. This is not an audit in accordance with professional auditing standards. Instead it provides a level of assurance proportionate to the amounts of public money managed individually by these small bodies. Auditors give a limited assurance opinion on the annual return and certify completion of their work. Auditors issue an unqualified opinion where they consider the annual return meets the specified requirements.

**66** In addition, schedule 7 of the Local Audit and Accountability Act 2014 requires auditors to consider whether, in the public interest, they should make a report on any matter coming to their notice during the audit that relates to the authority or an entity connected with the authority, so it can be considered in accordance with the requirements set out in schedule 7 or brought to the public's attention. Auditors may issue a public interest report during or after the end of the audit. At a small body, this might include reporting on governance issues such as the failure to produce, or provide evidence to support, the annual return.

## Accounting statements

### Issuing the auditor's certificate and opinion

**67** Auditors aimed to issue the opinion and certificate on the 2015/16 annual return by 30 September 2016, to enable small bodies to publish their annual return with an auditor's report by the statutory accounts publication deadline.

**68** By 30 September 2016, auditors had issued the opinion and certificate on the 2015/16 annual return at 9,336 parish councils (97 per cent) and 116 IDBs (98 per cent). For 2014/15, auditors issued the opinion and certificate by 30 September 2015 at 99 per cent of parish councils and IDBs.

**69** PSAA has published on its [website](#) a list showing the current status of the 301 parish councils and two IDBs where an opinion on the annual return had not been issued by 30 September 2016.

**70** Appendix 4 shows, by county area, the number of parish councils and IDBs where auditors issued the opinion and certificate on the 2015/16 annual return by 30 September 2016.

### Qualified opinions

**71** Auditors issue an unqualified opinion where they consider the annual return is in accordance with the specified requirements. Where this is not the case, the auditor will qualify the opinion, setting out the reasons.

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<sup>10</sup> Parish meetings can meet the publication requirement by displaying the information in question in a conspicuous place in the area of the authority for at least 14 days.

**72** Auditors may qualify the opinion on the annual return because of issues identified in the accounting statements, the AGS, or both. A qualification on the AGS may relate to one or more of the assertions the small body is required to make. These assertions are listed in Appendix 5.

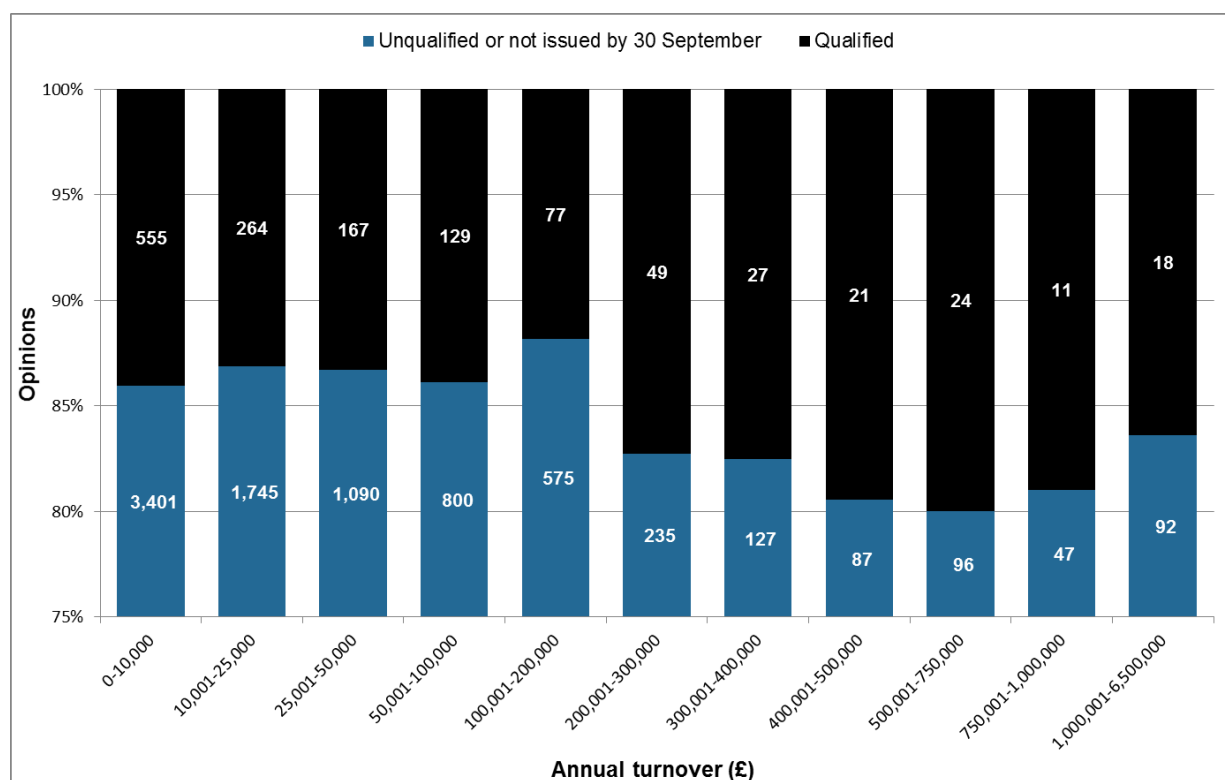
### Number of qualified opinions

**73** Auditors issued a qualified opinion on the 2015/16 annual return by 30 September 2016 at 1,342 parish councils (14 per cent) and 5 IDBs (4 per cent). For parish councils, the level of qualifications is consistent with 2014/15, and for IDBs it has decreased from 7 per cent for 2014/15. Of the 1,342 parish councils receiving a qualified opinion by 30 September 2016, 493 parish councils (37 per cent) had also received a qualified opinion for 2014/15 and 177 (13 per cent) had received a qualified opinion for three consecutive years (2013/14 to 2015/16).

**74** PSAA has published on its [website](#) lists of those individual parish councils and IDBs where auditors issued a qualified opinion on the 2015/16 annual return by 30 September 2016. The lists show where the opinion was also qualified for either or both of the previous two years.

**75** Figure 1 and Table 9 show the number and percentage of qualified opinions, by annual turnover, for parish councils and IDBs respectively.

**Figure 1: Qualified opinions at 30 September 2016 for parish councils by annual turnover**



Source: PSAA

Table 9: **Qualified opinions at 30 September 2016 for IDBs by annual turnover**

Annual turnover	Number of IDBs	Number of qualified opinions issued by 30 September 2016
£0 to £25,000	20	0
£25,001 to £200,000	43	2
£200,001 to £1 million	32	3
£1 million to £6.5 million	23	0
<b>Total</b>	<b>118</b>	<b>5</b>

Source: PSAA

76 Table 10 shows the number of bodies with a qualified opinion by annual turnover for parish councils and IDBs combined.

Table 10: **Number of small bodies with qualified opinions by annual turnover**

Annual turnover	Number of small bodies	Number of qualified opinions issued by 30 September 2016
£0 to £25,000	5,985	819
£25,001 to £200,000	2,881	375
£200,001 to £1 million	756	135
£1 million to £6.5 million	133	18
<b>Total</b>	<b>9,755</b>	<b>1,347</b>

Source: PSAA

77 Appendix 6 shows the number of qualified opinions for 2015/16 by county area, with comparative information for 2014/15.

#### Follow-up of 2014/15 opinions

78 PSAA's *Report on the results of auditors' work 2014/15: local government bodies*, published in December 2015, reported that auditors at 98 parish councils and one IDB had not been able to issue an opinion on the 2014/15 annual return by 30 September 2015.

79 Table 11 shows the position for these 99 bodies at 30 November 2015 and at 30 November 2016.

Table 11: **Small bodies where the opinion on the 2014/15 annual return was not issued by 30 September 2015**

Outcome	Position at 30 November 2015	Position at 30 November 2016
Unqualified opinion	14	30
Qualified opinion	26	61
Qualified opinion and statutory recommendations	0	2
Qualified opinion and public interest report	0	1
Public interest report	0	4
Opinion still outstanding	59	1
<b>Total</b>	<b>99<sup>11</sup></b>	<b>99<sup>12</sup></b>

Source: PSAA

#### Basis for qualified opinions

**80** The main reason auditors qualified the opinion on the 2015/16 annual return at small bodies was because of failure to comply with the governance requirements set out in the AGS (Table 12).

Table 12: **Basis for qualified opinions on the 2015/16 and 2014/15 annual return at small bodies**

Basis for qualification	Number of bodies with a qualified opinion 2015/16	Number of bodies with a qualified opinion 2014/15
Accounting statements	84 (6%)	162 (12%)
AGS	869 (65%)	763 (58%)
Both accounting statements and AGS	394 (29%)	386 (29%)
<b>Total</b>	<b>1,347 (100%)</b>	<b>1,311 (100%)</b>

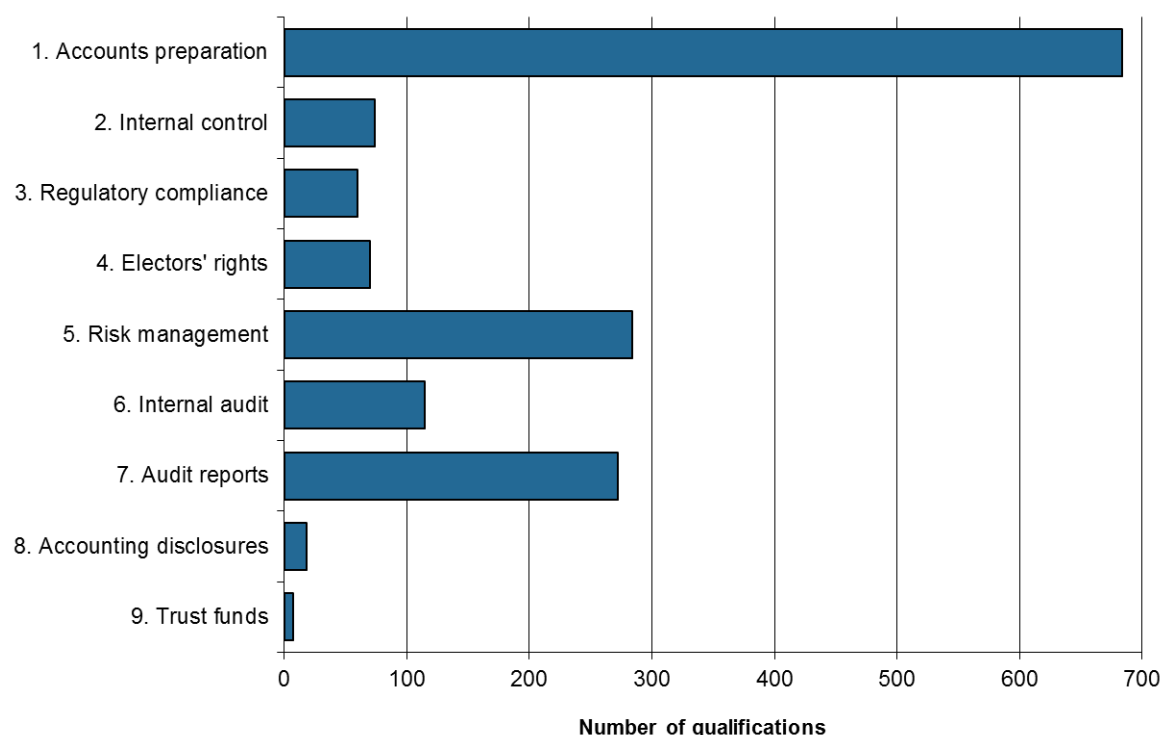
Source: PSAA

**81** Figure 2 shows the number of qualifications relating to each of the nine assertions required in the AGS for small bodies. Some small bodies may receive a qualified opinion relating to more than one assertion.

<sup>11</sup> A list of these bodies was published on the PSAA website with the 2014/15 report.

<sup>12</sup> An updated list of these bodies was published on the PSAA website with the 2015/16 report.

Figure 2: The number of small body qualifications relating to each AGS assertion



Source: PSAA

**82** The qualifications on the AGS for 2015/16 shown in Figure 2 were issued to 1,263 small bodies. There were 250 small bodies where the auditor qualified two or more assertions in the AGS.

**83** The most common reason for AGS qualifications at small bodies for 2015/16 related to accounts preparation, followed by risk management arrangements and the response of audited bodies to internal and external audit reports. For 2014/15, most qualifications related to the response of audited bodies to internal and external audit reports, followed by accounts preparation and arrangements for risk management.

## Auditor reporting

### Public interest reports

**84** Schedule 7 of the Local Audit and Accountability Act 2014 requires auditors to consider whether, in the public interest, they should make a report on any matter coming to their notice during the audit that relates to the authority or an entity connected with the authority, so it can be considered in accordance with the requirements set out in schedule 7 or brought to the public's attention. Auditors may issue a public interest report during or after the end of the audit.

**85** Auditors issued 13 public interest reports to small bodies covered by this report between December 2015 and November 2016. Twelve reports related to the failure to produce, or provide evidence to support, the 2013/14, 2014/15 or 2015/16 annual return, while one related to a failure of governance or accountability.



*Failure to produce, or provide evidence to support, the 2013/14, 2014/15 or 2015/16 annual return*

- Barlastan Parish Council (2014/15);
- Belvoir Parish Council (2013/14 and 2014/15);
- Bromfield Parish Council (2014/15 and 2015/16);
- Camblesforth Parish Council (2015/16);
- Great Cressingham Parish Council (2015/16);
- Hedgerely Parish Council (2014/15);
- Hordley Parish Council (2014/15);
- Newton Longville Parish Council (2015/16);
- North Tuddenham Parish Council (2015/16);
- Pudding Norton and Testerton Parish Council (2015/16);
- Rountons Parish Council (2015/16); and
- Slapton Parish Council (2015/16).

*Governance or accountability issues*

- Padiham Town Council – issued in March 2016, relating to a number of serious governance and control failings at the Council during the six financial years ending 31 March 2007 to 31 March 2012.

**86** All public interest reports are available on the [PSAA website](#).

Statutory recommendations

**87** Under schedule 7 of the Local Audit and Accountability Act 2014, auditors may make a written recommendation to an authority relating to the authority or an entity connected with it, so that the recommendation can be considered in accordance with the requirements set out in schedule 7.

**88** Since PSAA published its *Report on the results of auditors' work 2014/15: local government bodies* in December 2015, auditors have issued statutory recommendations relating to governance issues to two parish councils:

- Rothbury Parish Council.
- Wyville cum Hungerton Parish Meeting.

## Appendix 1: Types of principal bodies

Type and number of bodies	Composition
Councils (357)	<p>Includes 27 county councils, 201 district councils, 33 London borough councils, 36 metropolitan district councils, 56 unitary councils, the Greater London Authority and its functional bodies (the London Legacy Development Corporation, Transport for London and Old Oak and Park Royal Development Corporation).</p> <p>For WGA purposes, Old Oak and Park Royal Development Corporation is exempt.</p>
Fire and rescue authorities (31)	<p>The analysis for fire and rescue authorities excludes the 15 county council fire and rescue authorities as they are part of the relevant county council for financial reporting purposes.</p>
Police bodies (76)	<p>Includes one police and crime commissioner (PCC) and one chief constable in each of the 37 local police areas in England outside London, and the Mayor's Office for Policing and Crime (MOPAC) and the Commissioner of Police of the Metropolis (CPM). The City of London Police Authority is included within the City of London Corporation for financial reporting purposes.</p> <p>For WGA purposes, PCCs produced a consolidated WGA return covering the relevant chief constable. The MOPAC and the CPM also produced one combined WGA return.</p>
Other local government bodies (33)	<p>Includes five combined authorities, three miscellaneous bodies, one integrated transport authority, nine national park authorities, five passenger transport executives (PTEs), two pension authorities, six waste disposal authorities and two small bodies (one parish council and one IDB) that elected to account as larger relevant bodies for 2015/16.</p> <p>For WGA purposes, the pension authorities, PTEs, one miscellaneous body and the two small bodies are exempt.</p>

Source: PSAA

## Appendix 2: Reasons for late opinions at principal bodies

Body	Accounts submitted late for audit	Audited body resource issue	Auditor resource issue	Awaiting assurance from another auditor	Technical accounting issue	Various errors identified during the audit	Legal issue	Other reasons
<b>Councils</b>								
Copeland Borough Council	✓							
Council of the Isles of Scilly		✓				✓		
Derby City Council	✓	✓				✓		
Ipswich Borough Council					✓			
Lewes District Council					✓			
Lincolnshire County Council	✓							
London Borough of Newham				✓	✓			
Luton Borough Council					✓	✓		
Reading Borough Council		✓				✓		
Rossendale Borough Council					✓		✓	
Slough Borough Council						✓		
South Cambridgeshire District Council		✓	✓					
South Ribble Borough Council								✓

## Appendix 3: Summary of principal bodies named in the report

(The 49 bodies named for early issue of the audit opinion are listed in paragraph 14 on page 5)

Body	Late opinion	Non-standard opinion/emphasis of matter	Late WGA assurance statement	Non-standard WGA assurance statement	Non-standard conclusion on VFM arrangements	Public interest report	Statutory recommendations	2014/15 prior year issue
<b>Councils</b>								
Barnet London Borough Council			✓					
Birmingham City Council					✓		✓	
Bromsgrove District Council					✓			
Buckinghamshire County Council					✓			
City of York Council						✓		
Copeland Borough Council	✓							✓
Council of the Isles of Scilly	✓							
Cumbria County Council					✓			
Derby City Council	✓		✓			✓		
Dudley Metropolitan Borough Council					✓			
Essex County Council					✓			
Exeter City Council					✓			
Great Yarmouth Borough Council					✓			

Report on the results of auditors' work at local government bodies 2015/16

Body	Late opinion	Non-standard opinion/emphasis of matter	Late WGA assurance statement	Non-standard WGA assurance statement	Non-standard conclusion on VFM arrangements	Public interest report	Statutory recommendations	2014/15 prior year issue
Haringey London Borough Council				✓				
Ipswich Borough Council	✓		✓					
Lancashire County Council					✓			
Leicester City Council					✓			
Lewes District Council	✓							
Lincolnshire County Council	✓		✓		✓			
London Borough of Bromley					✓			
London Borough of Lambeth					✓			✓
London Borough of Tower Hamlets								✓
Luton Borough Council	✓		✓					
Manchester City Council					✓			
Medway Council				✓				
Middlesbrough Council					✓			
Newham London Borough Council	✓		✓					
Northampton Borough Council					✓			
Northamptonshire County Council			✓		✓			

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Body	Late opinion	Non-standard opinion/emphasis of matter	Late WGA assurance statement	Non-standard WGA assurance statement	Non-standard conclusion on VFM arrangements	Public interest report	Statutory recommendations	2014/15 prior year issue
Reading Borough Council	✓		✓					
Redditch Borough Council					✓			✓
Rochford District Council					✓			
Rossendale Borough Council	✓							
Rotherham Metropolitan Borough Council					✓			
Sefton Council					✓			
Slough Borough Council	✓		✓					
Somerset County Council					✓			
South Cambridgeshire District Council	✓							
South Ribble Borough Council	✓							
Southwark Council			✓					
Sunderland City Council					✓			
Surrey County Council					✓			
Surrey Heath Borough Council								✓
Torbay Council					✓			
West Somerset District Council					✓			

Body	Late opinion	Non-standard opinion/emphasis of matter	Late WGA assurance statement	Non-standard WGA assurance statement	Non-standard conclusion on VFM arrangements	Public interest report	Statutory recommendations	2014/15 prior year issue
Wirral Metropolitan Borough Council					✓			
<b>Fire and rescue authorities</b>								
Greater Manchester Fire and Rescue Authority		✓						
South Yorkshire Fire and Rescue Authority					✓			✓
<b>Police bodies</b>								
Chief Constable for South Yorkshire Police					✓			
Chief Constable for Staffordshire Police					✓			
Police and Crime Commissioner for Staffordshire					✓			
<b>Other local government bodies</b>								
Greater Manchester Waste Disposal Authority		✓						
Sheffield City Region Combined Authority					✓			
West Midlands Integrated Transport Authority		✓						

## Appendix 4: Opinions issued by 30 September 2016 on the 2015/16 annual return by county area

County area	Number of parish councils	Opinions issued by 30 September 2016	Number of IDBs	Opinions issued by 30 September 2016
Avon	137	133	1	1
Bedfordshire	126	126	1	1
Berkshire	103	99	0	0
Buckinghamshire	218	213	1	1
Cambridgeshire	258	250	43	43
Cheshire	233	230	0	0
Cleveland and Durham	185	183	0	0
Cornwall	213	195	0	0
Cumbria	268	263	0	0
Derbyshire	257	248	0	0
Devon	401	386	1	0
Dorset	192	190	0	0
East Sussex	103	99	4	4
Essex	283	269	0	0
Gloucestershire	263	253	0	0
Hampshire and Isle of Wight	295	293	0	0
Herefordshire	137	131	1	1
Hertfordshire	124	123	0	0
Humberside	245	232	15	15
Kent	316	303	5	5
Lancashire	247	243	1	1
Leicestershire	281	268	0	0
Lincolnshire	473	457	9	9
London	1	1	0	0
Norfolk	527	515	13	13
North Yorkshire	604	575	8	8
Northamptonshire	264	259	0	0
Northumberland	156	153	0	0
Nottinghamshire	209	200	1	1
Oxfordshire	316	314	0	0
Shropshire	194	191	2	2
Somerset	316	307	2	2
South Yorkshire	93	91	2	1
Staffordshire	186	178	0	0
Suffolk	426	420	4	4
Surrey	87	86	0	0
Warwickshire	223	212	1	1
West Sussex	156	153	3	3
West Yorkshire	90	85	0	0
Wiltshire	269	251	0	0
Worcestershire	162	158	0	0
<b>Total</b>	<b>9637</b>	<b>9336 (97%)</b>	<b>118</b>	<b>116 (98%)</b>

Source: PSAA



## Appendix 5: Assertions in the annual governance statement for small bodies

AGS assertion	'Yes' means that the small body took the following action:
1 We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	Prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2 We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3 We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have a significant financial effect on the ability of this smaller authority to conduct its business or on its finances.	Has only done what it has the legal power to do and has complied with proper practices in doing so.
4 We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	During the year has given all persons interested the opportunity to inspect and ask questions about the authority's accounts.
5 We carried out an assessment of the risks facing this smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	Considered the financial and other risks it faces and has dealt with them properly.
6 We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether these meet the needs of this smaller authority.
7 We took appropriate action on all matters raised in reports from internal and external audit.	Responded to matters brought to its attention by internal and external audit.
8 We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this smaller authority and, where appropriate have included them in the accounting statements.	Disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant.
<b>For parish councils only</b>	
9 Trust funds (including charitable) – in our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.

## Appendix 6: Qualified opinions for small bodies by county area

The number of qualified opinions issued by 30 September for each county area shown as a percentage of small bodies in that area.

County area	Parish council qualified opinions 2015/16	Parish council qualified opinions 2014/15	IDB qualified opinions 2015/16	IDB qualified opinions 2014/15
Avon	8 (6%)	20 (15%)	0 (0%)	0 (0%)
Bedfordshire	15 (12%)	11 (9%)	0 (0%)	0 (0%)
Berkshire	10 (10%)	10 (10%)	N/A	N/A
Buckinghamshire	25 (11%)	15 (7%)	0 (0%)	1 (100%)
Cambridgeshire	45 (17%)	43 (17%)	0 (0%)	0 (0%)
Cheshire	33 (14%)	33 (14%)	N/A	N/A
Cleveland and Durham	20 (11%)	24 (13%)	N/A	N/A
Cornwall	19 (9%)	23 (11%)	N/A	N/A
Cumbria	24 (9%)	30 (11%)	N/A	N/A
Derbyshire	38 (15%)	52 (29%)	N/A	N/A
Devon	66 (16%)	50 (13%)	0 (0%)	1 (100%)
Dorset	19 (10%)	20 (10%)	N/A	N/A
East Sussex	26 (25%)	13 (13%)	0 (0%)	0 (0%)
Essex	59 (21%)	59 (21%)	N/A	N/A
Gloucestershire	49 (19%)	36 (14%)	N/A	N/A
Hampshire and Isle of Wight	32 (11%)	23 (8%)	N/A	N/A
Herefordshire	13 (9%)	24 (17%)	1 (100%)	1 (100%)
Hertfordshire	21 (17%)	16 (13%)	N/A	N/A
Humberside	59 (24%)	71 (29%)	1 (7%)	1 (7%)
Kent	50 (16%)	52 (17%)	0 (0%)	0 (0%)
Lancashire	25 (10%)	27 (11%)	0 (0%)	1 (100%)
Leicestershire	52 (19%)	43 (15%)	N/A	N/A
Lincolnshire	73 (15%)	71 (15%)	0 (0%)	0 (0%)
London	0 (0%)	1 (100%)	N/A	N/A
Norfolk	28 (5%)	22 (4%)	2 (15%)	2 (15%)
North Yorkshire	139 (23%)	140 (23%)	0 (0%)	0 (0%)
Northamptonshire	21 (8%)	16 (6%)	N/A	N/A
Northumberland	13 (8%)	16 (10%)	N/A	N/A
Nottinghamshire	37 (18%)	22 (11%)	0 (0%)	0 (0%)
Oxfordshire	38 (12%)	33 (10%)	N/A	N/A
Shropshire	20 (10%)	10 (5%)	1 (50%)	1 (25%)
Somerset	42 (13%)	34 (11%)	0 (0%)	0 (0%)
South Yorkshire	7 (8%)	12 (13%)	0 (0%)	0 (0%)
Staffordshire	26 (14%)	31 (17%)	N/A	N/A
Suffolk	44 (10%)	48 (11%)	0 (0%)	0 (0%)
Surrey	5 (6%)	13 (15%)	N/A	N/A
Warwickshire	44 (20%)	43 (19%)	0 (0%)	0 (0%)
West Sussex	24 (15%)	28 (18%)	0 (0%)	0 (0%)
West Yorkshire	14 (16%)	12 (13%)	N/A	N/A
Wiltshire	39 (14%)	31 (12%)	N/A	N/A
Worcestershire	20 (12%)	25 (16%)	N/A	N/A
<b>Total</b>	<b>1,342 (14%)</b>	<b>1,303 (14%)</b>	<b>5 (4%)</b>	<b>8 (7%)</b>

Source: PSAA