

Report on the results of auditors' work 2017/18

Principal local government and police bodies

October 2018

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

In 2015, 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 is responsible under transitional arrangements for appointing auditors to local government and police bodies and for setting audit fees.

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.

From 2018/19, PSAA is responsible for appointing an auditor and setting scale fees for relevant principal authorities that have chosen to opt into its national scheme.

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Summary

For 2017/18, the statutory accounts publication deadline came forward by two months to 31 July 2018. This was challenging for bodies¹ and auditors and it is encouraging that 87 per cent received an audit opinion by the new deadline. The number of non-standard conclusions on the arrangements to secure value for money issued by auditors is broadly consistent with the previous year, although there are 30 conclusions still to be issued.

Table 1 summarises the key results for principal local government and police bodies for 2017/18 and compares them with the results for 2016/17.

Table 1: **Key results for 2017/18 and 2016/17**

	2017/18	2016/17
Opinions on the accounts		
Opinions issued by the statutory accounts publication deadline	87% (431) *31 July 2018	95% (470) *30 September 2017
Non-standard opinion	0%	0%
Conclusions on the arrangements to secure value for money (VFM)		
Non-standard conclusion	7% (36)	8% (42)
Statutory reporting powers		
Public interest report	0	0
Statutory recommendations	2	3
Advisory notice	1	0

Source: PSAA

¹ The bodies included in this report are councils, fire and rescue authorities, local police bodies and other local government bodies.

Introduction

1 In December 2017, Public Sector Audit Appointments Limited (PSAA) published its third report on the results of auditors' work at local government bodies, covering the 2016/17 financial year. This is our fourth report and summarises the results of auditors' work at 495 principal local government and police bodies for 2017/18. This will be the final report under the statutory functions from the Audit Commission Act 1998 that were delegated to PSAA on a transitional basis.

2 Auditors' work on the 2017/18 accounts for these 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)².

3 Audited accounts³ 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, is a key element of financial reporting and financial management arrangements and 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 This report includes the names of bodies where one or more of the following apply. The appointed auditor:

- was not able to issue the 2017/18 accounts opinion and/or conclusion on the arrangements to secure value for money by 30 September 2018;
- issued a non-standard accounts opinion or non-standard conclusion on the arrangements to secure value for money for 2017/18 (and prior years if issued after December 2017);
- issued a public interest report or an advisory notice or made statutory recommendations; or
- has not yet issued the opinion on the accounts and/or conclusion on arrangements to secure value for money for 2015/16 or 2016/17.

Local audit from 2018/19

6 Up to and including the audits of accounts for 2017/18, PSAA has been responsible for delivering statutory functions delegated on a transitional basis by the Secretary of State for Communities and Local Government. Under these arrangements, put in place in 2015, PSAA is responsible for appointing auditors to local government and police bodies, for setting audit fees and for making arrangements for the certification of housing benefit subsidy claims. Before 1 April 2015, these responsibilities were discharged by the Audit Commission.

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

³ 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.

7 In July 2016, the Secretary of State specified PSAA as an appointing person under the Local Audit and Accountability Act 2014. This means that for audits of accounts from 2018/19, PSAA is responsible for appointing an auditor to relevant principal local government and police bodies that have chosen to opt into its national auditor appointment scheme.

8 In October 2016, PSAA formally invited all eligible principal local government and police bodies to become opted-in authorities for a five-year period commencing on 1 April 2018. Out of a total of 494 bodies eligible to join the scheme at that time, 484 (98 per cent) took the decision to opt in⁴. Following a successful procurement process, PSAA awarded contracts in June 2017 to six audit firms. PSAA subsequently consulted opted-in bodies on new auditor appointments from 2018/19 and confirmed the appointments before the statutory deadline of 31 December 2017. PSAA also consulted on and set the 2018/19 fee scale before the statutory deadline of 31 March 2018.

9 Given the high level of opt-in achieved, PSAA, in consultation with stakeholders, takes the view that there is value in continuing to publish an annual report on the results of its appointed auditors' work for 2018/19 and subsequent years.

⁴ The number of opted-in bodies can change when new bodies are created or bodies cease to exist. At the time of publication of this report 485 bodies have opted in, out of 495 eligible to do so.

The results of auditors' work

Background

10 The report summarises the results of auditors' work for 2017/18 at:

- 357⁵ councils;
- 29 fire and rescue authorities;
- 75 police bodies; and
- 34 other local government bodies⁶.

11 Auditors' work included:

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

Responsibilities of bodies and auditors

12 The bodies covered by this report were required to prepare and publish their annual accounts for 2017/18 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 2017/18.

13 Auditors were required to undertake their work on the 2017/18 accounts in accordance with the Local Audit and Accountability Act 2014 and the Code of Audit Practice.

14 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;
- 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;

⁵ This number includes the functional bodies of the GLA.

⁶ A breakdown of the types of bodies covered in the report is available at Appendix 1.

- 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

15 For 2017/18, auditors aimed to issue their opinion on the accounts by the new statutory accounts publication deadline of 31 July 2018, to enable bodies to publish their accounts with the auditor's report. The previous statutory accounts publication deadline was 30 September.

16 Table 2 shows the number of bodies where the auditor was able to issue the opinion on the 2017/18 accounts by the new statutory accounts publication date of 31 July 2018. It also shows the number of opinions issued by 30 September 2018.

Table 2: **When auditors issued the opinion on the 2017/18 accounts**

Type of body	2017/18 Number of bodies	2017/18 Number (%) issued by 31 July	2017/18 Number (%) issued by 30 September
Councils	357	307 (86%)	333 (93%)
Fire	29	28 (97%)	29 (100%)
Police	75	65 (87%)	75 (100%)
Other LG bodies	34	31 (91%)	33 (97%)
Total	495	431 (87%)	470 (95%)

Source: PSAA

17 Appendix 2 lists the 25 bodies where the auditor was unable to issue the opinion on the 2017/18 accounts by 30 September 2018, with the reason for the delay. Where the auditor has now issued the opinion, the date of issue is provided.

18 The most common reasons for delays in issuing the opinion on the 2017/18 accounts were:

- technical accounting/audit issues;
- various errors identified during the audit;
- insufficient availability of staff at the audited body to support the audit;
- problems with the quality of supporting working papers; and
- draft accounts submitted late for audit.

Non-standard opinions on the accounts

19 Auditors may issue four possible types of audit opinion on the financial statements (Table 3). An opinion other than unqualified is known as a 'non-standard' opinion.

Table 3: **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 opinion	The auditor expresses a qualified opinion when: <ul style="list-style-type: none"> the auditor, having obtained sufficient appropriate audit evidence, concludes that misstatements, individually or in the aggregate, are material, but not pervasive, to the financial statements; or the auditor is unable to obtain sufficient appropriate audit evidence on which to base the opinion, but the auditor concludes that the possible effects on the financial statements of undetected misstatements, if any, could be material but not pervasive.
Adverse opinion	The auditor expresses an adverse opinion when the auditor, having obtained sufficient appropriate audit evidence, concludes that misstatements, individually or in the aggregate, are both material and pervasive to the financial statements.
Disclaimer of opinion	The auditor disclaims an opinion when the auditor is unable to obtain sufficient appropriate audit evidence on which to base the opinion, and the auditor concludes that the possible effects on the financial statements of undetected misstatements, if any, could be both material and pervasive.

Source: PSAA

20 At the date of preparing this report, no non-standard opinions have been issued on the 2017/18 accounts at principal bodies.

21 To date there have been no non-standard opinions on the 2016/17 accounts at principal bodies.

Follow-up of 2015/16 and 2016/17 outstanding opinions

22 PSAA's *Report on the results of auditors' work 2016/17: Local government bodies*, published in December 2017, reported that the 2016/17 opinion had not been issued at 19 councils at the time the report was published. Auditors have now issued unqualified opinions

at 12 of these councils. The 2016/17 opinion at the remaining seven councils has not yet been issued.

23 The 2015/16 opinion has not yet been issued at two councils.

24 Appendix 3 lists the bodies where the 2015/16 and/or 2016/17 opinion has not yet been issued.

Conclusions on the arrangements to secure value for money

Background

25 For 2017/18, 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.

26 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.

27 For 2017/18, 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

28 Auditors could issue three types of conclusion (Table 4). A conclusion other than unqualified is known as a non-standard conclusion.

Table 4: **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 2018.
<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 2018, 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 2018, 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

29 Of the 2017/18 conclusions issued at the date of preparing this report, auditors had issued a non-standard conclusion at 32 councils, one fire and rescue authority, one police body and two other local government bodies.

30 Adverse conclusions were issued to:

- Avon Fire Authority
- Birmingham City Council
- Derby City Council
- Somerset County Council
- Surrey County Council

31 'Qualified except for' conclusions were issued to:

- Barnet London Borough Council
- Buckinghamshire County Council
- Chelmsford City Council
- Cherwell District Council
- Cheshire East Council

- City of Wakefield Metropolitan District Council
- Cumbria County Council
- Dudley Metropolitan Borough Council
- Essex County Council
- Exeter City Council
- Greater Manchester Combined Authority
- Kirklees Metropolitan Council
- Lancashire County Council
- Liverpool City Region Combined Authority
- London Borough of Bromley
- London Borough of Croydon
- London Borough of Tower Hamlets
- Mendip District Council
- Northumberland Council
- Police and Crime Commissioner for Nottinghamshire
- Redditch Borough Council
- Southampton City Council
- South Derbyshire District Council
- South Gloucestershire Council
- South Ribble Borough Council
- Sunderland City Council
- Tameside Metropolitan Borough Council
- Tewkesbury Borough Council
- Torbay Council
- Wirral Metropolitan Borough Council
- Worcestershire County Council

32 The most common reasons for auditors issuing non-standard conclusions for 2017/18 were⁷:

- the impact of issues identified in the reports of statutory inspectorates – 16 bodies;
- corporate governance issues – 12 bodies;
- financial sustainability concerns – 6 bodies; and
- procurement/contract management issues – 5 bodies.

⁷ A non-standard conclusion may relate to more than one issue.

33 For 2016/17, non-standard conclusions were issued to 39 councils, two fire and rescue authorities, and one other local government body. There were six adverse conclusions and 36 qualified 'except for' conclusions.

34 At the date of preparing this report, the 2017/18 conclusion for 29 councils and one other local government body had not been issued. In 25 of these cases, the conclusion has been delayed as a result of the opinion on the accounts not having been issued. Auditors cannot issue a value for money arrangements conclusion in advance of issuing the opinion. In the following five cases, the opinion has been issued but the conclusion has not: Cambridgeshire County Council, Gloucestershire County Council, London Borough of Lewisham, Middlesbrough Council, and Royal Borough of Kensington and Chelsea.

Follow-up of 2015/16 and 2016/17 outstanding conclusions

35 PSAA's *Report on the results of auditors' work 2016/17: Local government bodies*, published in December 2017, reported the 2016/17 value for money arrangements conclusion for 24 councils had not been issued.

36 Ten of these councils subsequently received an unqualified conclusion. Derby City Council received an adverse conclusion. Cherwell District Council, Copeland Borough Council and South Northamptonshire Council received a qualified 'except for' conclusion. The 2016/17 value for money arrangements conclusion has not yet been issued at ten councils.

37 For 2015/16, the Council of the Isles of Scilly received an adverse conclusion. The 2015/16 value for money arrangements conclusion has not yet been issued at two councils.

38 Appendix 3 lists the bodies where the 2015/16 and/or 2016/17 value for money arrangements conclusion has not yet been issued.

Auditor reporting

Public interest reports

39 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 that relates to the authority, or an entity connected with the authority, coming to their notice during the audit, 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.

40 Since PSAA published its *Report on the results of auditors' work 2016/17: Local government bodies* in December 2017, auditors have issued no public interest reports to principal local government or police bodies.

41 All previously issued public interest reports are available on the [PSAA website](#).

Statutory recommendations

42 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.

43 Since PSAA published its *Report on the results of auditors' work 2016/17: Local government bodies* in December 2017, auditors have issued statutory recommendations to two principal bodies:

- Birmingham City Council: recommendations relating to the council's current and forecast financial position including the delivery of savings plans, developing a realistic medium-term financial plan, and maintaining an adequate level of reserves to mitigate the impact of budget risks. Also recommendations relating to governance arrangements and transparency of reporting.
- South Ribble Borough Council: recommendations relating to the council's slow progress in responding to the recommendations made by the Local Government Association's 2017 corporate peer review.

Advisory notices

44 Under schedule 8 of the Local Audit and Accountability Act 2014, auditors may issue an advisory notice if the auditor thinks that the authority or an officer of the authority:

- is about to make or has made a decision which involves or would involve the authority incurring unlawful expenditure;
- is about to take or has begun to take a course of action which, if followed to its conclusion, would be unlawful and likely to cause a loss or deficiency, or
- is about to enter an item of account, the entry of which is unlawful.

45 The auditor at Northamptonshire County Council issued an advisory notice in February 2018 regarding the council's decision-making process for setting the 2018/19 budget and precept. A copy of the advisory notice is available on the [council's website](#).

List of bodies

46 A list of all the bodies included in the report and the reason for their inclusion is available at Appendix 4.

Appendix 1: Types of principal local government and police bodies covered by this report

Type and number of bodies	Composition
Councils (357)	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).
Fire and rescue authorities (29)	Includes 28 fire and rescue authorities and one police, fire and crime commissioner fire and rescue authority. The analysis excludes the 15 county council fire and rescue authorities as they are part of the relevant county council for financial reporting purposes.
Police bodies (75)	Includes one chief constable in each of the 37 local police areas in England outside London, and the Commissioner of Police of the Metropolis. Also includes one police and crime commissioner for 36 local police areas (excluding Greater Manchester, where the Greater Manchester Combined Authority discharges these responsibilities) and the Mayor's Office for Policing and Crime. The City of London Police Authority is included in the accounts of the City of London Corporation for financial reporting purposes.
Other local government bodies (34)	Includes nine combined authorities, one functional body of a combined authority, three miscellaneous bodies, nine national park authorities, four passenger transport executives, two pension authorities and six waste disposal authorities.

Source: PSAA

Appendix 2: Bodies where the auditor was unable to issue the 2017/18 opinion by 30 September 2018

Body	Reason why opinion could not be issued by 30 September	Date opinion issued
Councils		
Bristol City Council	Legal issue, technical accounting/audit issue	Not yet issued
Copeland Borough Council	Accounts submitted late for audit	Not yet issued
Cornwall Council	Technical accounting/audit issue	Not yet issued
Council of the Isles of Scilly	Accounts submitted late for audit, technical accounting/audit issue	Not yet issued
Eastleigh Borough Council	Technical accounting/audit issue	Not yet issued
Leicester City Council	Technical accounting/audit issue	Not yet issued
Lewes District Council	Accounts submitted late for audit	Not yet issued
London Borough of Enfield	Auditor resource constraints	Not yet issued
London Borough of Lambeth	Technical accounting/audit issue	Not yet issued
Luton Borough Council	Auditor resource constraints, technical accounting/audit issue	Not yet issued
Merton Council	Auditor resource constraints, technical accounting/audit issue, various errors in the accounts	Not yet issued
Newham London Borough Council	Delayed start to audit agreed to allow the authority to be ready for the audit process following issues in the previous year	Not yet issued
North West Leicestershire District Council	Technical accounting/audit issue	Not yet issued

Report on the results of auditors' work at principal local government and police bodies 2017/18

Body	Reason why opinion could not be issued by 30 September	Date opinion issued
Northampton Borough Council	Problems with the quality of supporting working papers, unavailability of finance staff, various errors in the accounts, objection issue	Not yet issued
Northamptonshire County Council	Problems with the quality of supporting working papers, legal issues, technical accounting/audit issues, various errors in the accounts	Not yet issued
Reading Borough Council	Accounts submitted late for audit	Not yet issued
Rossendale Borough Council	Accounts submitted late for audit, legal issue, various errors in the accounts	Not yet issued
Sandwell Metropolitan Borough Council	Various errors in the accounts	Not yet issued
Scarborough Borough Council	Objection issue	Not yet issued
Slough Borough Council	Problems with the quality of supporting working papers, auditor resource constraints, various errors in the accounts	Not yet issued
South Cambridgeshire District Council	Accounts submitted late for audit, problems with the quality of supporting working papers, various errors in the accounts	Not yet issued
Spelthorne Borough Council	Legal issue	Not yet issued
Warrington Borough Council	Legal issue, objection issue	Not yet issued
Warwick District Council	Accounts submitted late for audit, problems with the quality of supporting working papers	Not yet issued
Other local government bodies		
Greater Manchester Waste Disposal Authority	Issue with preparation of group accounts	Not yet issued

Appendix 3: Bodies where the auditor has not yet issued the 2015/16 or 2016/17 opinion and conclusion on value for money arrangements

Body	2015/16 not issued	2016/17 not issued
Councils		
Council of the Isles of Scilly		✓
Northampton Borough Council		✓
Reading Borough Council		✓
Rossendale Borough Council	✓	✓
Sandwell Metropolitan Borough Council		✓
Scarborough Borough Council	✓	✓
Spelthorne Borough Council		✓

In addition to the above, the 2016/17 conclusion on value for money arrangements has not been issued at Gloucestershire County Council, London Borough of Lewisham, and Royal Borough of Kensington and Chelsea.

Appendix 4: List of bodies included in the report

Body	Opinion and/or conclusion on VFM arrangements not issued by 30 September 2018	Non-standard conclusion on VFM arrangements	Statutory recommendation	Advisory notice	2015/16 or 2016/17 prior year issue
Councils					
Barnet London Borough Council		✓			
Birmingham City Council		✓	✓		
Bristol City Council	✓				
Buckinghamshire County Council		✓			
Cambridgeshire County Council	✓				
Chelmsford City Council		✓			
Cherwell District Council		✓			✓
Cheshire East Council		✓			
City of Wakefield Metropolitan District Council		✓			
Copeland Borough Council	✓				✓
Cornwall Council	✓				
Council of the Isles of Scilly	✓				✓
Cumbria County Council		✓			

Report on the results of auditors' work at principal local government and police bodies 2017/18

Body	Opinion and/or conclusion on VFM arrangements not issued by 30 September 2018	Non-standard conclusion on VFM arrangements	Statutory recommendation	Advisory notice	2015/16 or 2016/17 prior year issue
Derby City Council		✓			✓
Dudley Metropolitan Borough Council		✓			
Eastleigh Borough Council	✓				
Essex County Council		✓			
Exeter City Council		✓			
Gloucestershire County Council	✓				✓
Kirklees Metropolitan Council		✓			
Lancashire County Council		✓			
Leicester City Council	✓				
Lewes District Council	✓				
London Borough of Bromley		✓			
London Borough of Croydon		✓			
London Borough of Enfield	✓				
London Borough of Lambeth	✓				
London Borough of Lewisham	✓				✓
London Borough of Tower Hamlets		✓			

Report on the results of auditors' work at principal local government and police bodies 2017/18

Body	Opinion and/or conclusion on VFM arrangements not issued by 30 September 2018	Non-standard conclusion on VFM arrangements	Statutory recommendation	Advisory notice	2015/16 or 2016/17 prior year issue
Luton Borough Council	✓				
Mendip District Council		✓			
Merton Council	✓				
Middlesbrough Council	✓				
Newham London Borough Council	✓				
North West Leicestershire District Council	✓				
Northampton Borough Council	✓				✓
Northamptonshire County Council	✓			✓	
Northumberland Council		✓			
Reading Borough Council	✓				✓
Redditch Borough Council		✓			
Rossendale Borough Council	✓				✓
Royal Borough of Kensington and Chelsea	✓				✓
Sandwell Metropolitan Borough Council	✓				✓
Scarborough Borough Council	✓				✓
Slough Borough Council	✓				

Report on the results of auditors' work at principal local government and police bodies 2017/18

Body	Opinion and/or conclusion on VFM arrangements not issued by 30 September 2018	Non-standard conclusion on VFM arrangements	Statutory recommendation	Advisory notice	2015/16 or 2016/17 prior year issue
Somerset County Council		✓			
South Cambridgeshire District Council	✓				
South Derbyshire District Council		✓			
South Gloucestershire Council		✓			
South Northamptonshire Council					✓
South Ribble Borough Council		✓	✓		
Southampton City Council		✓			
Spelthorne Borough Council	✓				✓
Sunderland City Council		✓			
Surrey County Council		✓			
Tameside Metropolitan Borough Council		✓			
Tewkesbury Borough Council		✓			
Torbay Council		✓			
Warrington Borough Council	✓				
Warwick District Council	✓				
Wirral Metropolitan Borough Council		✓			

Report on the results of auditors' work at principal local government and police bodies 2017/18

Body	Opinion and/or conclusion on VFM arrangements not issued by 30 September 2018	Non-standard conclusion on VFM arrangements	Statutory recommendation	Advisory notice	2015/16 or 2016/17 prior year issue
Worcestershire County Council		✓			
Fire and rescue authorities					
Avon Fire Authority		✓			
Other local government bodies					
Greater Manchester Combined Authority		✓			
Greater Manchester Waste Disposal Authority	✓				
Liverpool City Region Combined Authority		✓			
Police bodies					
Police and Crime Commissioner for Nottinghamshire		✓			