

## PSAA appointed auditors – quality of audit services

### Introduction to the results from our third client survey

We use the survey results to help to assess how our appointed auditors have interacted and managed their relationships with audited bodies during the course of their work. The effectiveness of relationship management is one of the measures that we use to monitor the quality of audit services provided.

We commissioned the LGA's Research Team, working independently of PSAA, to conduct the survey and analysis, and obtain the views of finance directors and audit committee chairs. We are extremely grateful for their assistance.

We are also very grateful to the large numbers of Directors of Finance and Audit Committee Chairs (over 300) who have taken the trouble to complete the survey. PSAA is keen to encourage ever higher participation in the survey to provide increasingly informative insights into the key relationships between auditors and clients

As with the previous year, the 2020/21 audits were undertaken in difficult circumstances for all concerned. All of the issues documented in the Redmond Report continued to impact on audit delivery and the challenges posed by the Covid pandemic again contributed to the position. With financial statements reflecting increasingly complex structures and transactions, there is a shortage of auditors with the knowledge and experience to deliver the audits of statements of accounts to the expectations of the professional regulators within the timeframe expected. A significant number of 2019/20 audits remaining unfinished added to the pressures on audit delivery.

The survey results reflected this situation, and again highlighted the widely shared concerns that only 9% of 2020/21 audits were able to be completed by the 30 September publishing date. Adverse effects flow from delayed audit opinions. They disrupt related work plans; they raise uncertainties in relation to the organisation's financial position; they weaken governance and accountability processes. Perhaps most obviously, because of the passage of time, delayed audited accounts are simply less valuable and relevant to all interested parties.

Respondents also expressed their concerns about the factors leading to delays in audit opinions: the shortage of experienced auditor resources; the extent of the audit work now required on property and pension valuations; the levels of additional review and scrutiny that firms are building into their process in response to regulatory challenge; and the format and complexity of the accounts produced under the current CIPFA/LASAAC code.

Communication is a cornerstone of relationship management and we asked specific questions on communications as well as the ongoing impact of the pandemic. This year's results show that there is still room for improvement. More than half of Finance Directors (57%) reported that the need to delay the audit had not been

communicated on a timely basis; this is an important requirement for audited bodies managing their own resources and priorities.

As last year around two-thirds of respondents thought that communications during the audit were sufficiently frequent. Just under half of finance directors (49%) and two thirds of audit committee chairs (63%) reported that communications were sufficient to provide a “no surprises” basis. Remote working continued at most audits for 2020/21 as a consequence of the pandemic. Two thirds (66%) of finance directors agreed that the audit team worked effectively with officers to deliver a remote audit, and around three quarters (72%) of finance directors strongly agreed or tended to agree that the auditor was able to communicate requirements for remote working to ensure a smooth transition from face to face communication.

The shortage of sufficiently experienced auditors is an acknowledged systemic issue. As last year we sought feedback on audit teams. Similar to last year the satisfaction with Key Audit Partners’ skills was highest at 79% (82%), followed by managers at 78% (77%) and audit team members at 56% (58%). Also consistent with last year was that the lowest ratings of 39% and 36% were for those outside the local team (auditors’ experts and firm technical team members).

We asked some relationship specific questions. This year 56% of finance directors felt their auditor could be approached as a sounding board when required compared with 66% (2019/20) and 74% (2018/19).

We asked for views on the usefulness of the VFM arrangements commentary which was introduced in the NAO Code of Audit practice as part of the audit for 20/21 audits. For those audited bodies who had received a VFM arrangements commentary by the time of our survey (182 of 294 respondents) 85% of audit committee chairs and 60% of finance directors reported that they found the commentary useful. A number of respondents highlighted how the audit could add value by sharing good practice. We will track this response in future years.

There was a small increase in the number of audit committees that have met privately with auditors from 20% to 28%. Private sessions are widely acknowledged to contribute positively to the organisation’s governance arrangements and specifically to the relationship between the auditor and the committee and are highlighted in CIPFA’s June 2022 position statement on Audit Committees.

We will discuss the survey’s themes and improvement areas with the firms’ local government leads. This will include individual firm feedback to enable local level development of ways of improving relationship management and monitoring progression.

PSAA will continue to raise the concerns expressed with key stakeholders in discussions and as decisions are made on the future of the local audit regime.

# PSAA audit quality feedback survey

**Research Report**  
**February 2022**



To view more research from the Local Government Association's Research and Information team please visit: <http://www.local.gov.uk/local-government-intelligence>

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# Summary

## Background

Public Sector Audit Appointments (PSAA) monitors the performance of the auditors it has appointed to undertake audits under the Local Audit and Accountability Act 2014. The results of their monitoring provide audited bodies and other stakeholders with an assessment that quality audit services are being delivered.

In order to inform this monitoring process, it is vital that PSAA understands the views of the bodies it appoints the auditors for, establishing how useful the audit process and outputs are and considering how auditors can improve in this regard. To this end, PSAA commissioned the Local Government Association's (LGA) Research and Information team to conduct two anonymous surveys seeking the views and experiences of Directors of Finance and Audit Committee Chairs, respectively, in relation to their most recent audit taking place during 2020/21. The generic name 'Audit Committee' is used in this report.

This is a report of the surveys' findings. The main body of this report covers the questions sent to directors of finance and Audit Committee Chairs.

The surveys were conducted using two online forms. An email containing a survey link was sent, on the one hand to the directors of finance or equivalent of all 474 audited bodies served by PSAA, and to the 474 chairs of those organisations' Audit Committees. The surveys were available to complete during the period February and March 2022. Member service officers were also involved to encourage their Audit Committee Chairs to participate in this feedback.

The final overall response rate for the Directors of Finance part of the research was 39 per cent (183 directors of finance). The final overall response rate for the Audit Committee Chairs' part of the research was slightly lower at 24 per cent (113 Audit Committee Chairs). This level of response rate means that these results should not be taken to be more widely representative of the views of all bodies. Rather, they are a snapshot of the views of this particular group of respondents.

PSAA views the feedback of Audit Committee Chairs as being very important for the assessment and improvement of auditor performance in fulfilling their obligations under the contract. PSAA has encouraged the participation of this group of responders and will continue to engage through a variety of means,

including the Local Audit Quality Forums, as a mechanism for obtaining views and feedback from Audit Committee Chairs.

## Key findings

### Meeting Expectations

- Just over 50 per cent of Finance Directors said that the audit service met their expectations to a moderate or great extent as set out in the audit planning documentation and method statement, allowing for the impact of the pandemic. Seventy five per cent of Audit Committee Chairs also said this.

### Audit completion

- More than half of both Finance Directors and Audit Committee Chairs said their audit was not completed by the target date as set out within the audit planning documentation.
- Of those who said it was not completed by the target date more than 80 per cent of Finance Directors said this was because of resourcing issues on the part of the auditor. More than 60 per cent of Audit Committee Chairs also said this.

### Delays in the audit process

- More than 40 per cent of Finance Directors and over a half of Audit Committee Chairs said they agreed with the statement 'The need to delay the audit beyond the target date was communicated on a timely basis'.
- The statement 'the underlying reason for the need to delay the audit opinion was communicated on a timely basis', was agreed by just over half of the Finance Directors that responded to this question; more than 40 per cent Audit Committee Chairs also agreed.
- Concerning the statement 'The auditor made arrangements to minimise disruption to the organisation', just over one third of Finance Directors and Audit Committee Chairs agreed with this statement, however, two thirds did not agree with the statement.

### Communications

- More than 60 per cent of Finance Directors and Audit Committee Chairs said they agreed that 'communications were frequent throughout the audit process'.
- Concerning the statement 'Communications were provided to ensure that no surprises occurred throughout the audit process', just under 50 per cent of financial directors agreed, more than 60 per cent of Audit Committee Chairs agreed.
- More than 60 per cent of Finance Directors said they agree that 'the audit team worked effectively with officers to deliver a remote audit'.

- Just under three quarters of Finance Directors agreed the auditor was able to communicate their requirements for remote working to ensure a smooth transition from face to face communication.
- More than 80 per cent of Finance Directors agreed they were able to contact the auditor when needed to.
- Finance Directors and Audit Committee Chairs were asked how frequently the auditors communicated with them regarding the impact of the pandemic. Around 70 per cent of Finance Directors and Audit Committee Chairs said their auditors communicated a great deal or a fair amount on any disclosures. More than half of Finance Directors (59 per cent) and Audit Committee Chairs (69 per cent) said the auditor communicated a great deal or a fair amount with them regarding financial resilience. The majority of Finance Directors and Audit Committee Chairs said the auditor communicated a great deal or a fair amount regarding valuations.

### **Skills and tools of the audit team**

- Of Finance Directors that responded, just over 40 per cent agreed that technical experts brought in provided the required level of skills and experience to facilitate the audit.
- More than half (57 per cent) of Finance Directors agreed that the auditor could be approached to act as a sounding board when required.
- The majority of Finance Directors (81 per cent) and Audit Committee Chairs (72 per cent) said the audit committee did not meet privately with the auditors without officers presents, for example in any pre-committee meetings.
- Over 70 per cent of Finance Directors and Audit Committee Chairs said they were satisfied with their auditor's performance in audit committee and pre-committee meetings.

### **Efficiency and effectiveness of the audit team**

- Finance Directors were asked how satisfied or dissatisfied they were with the competence of members of the audit team; the majority of Finance Directors were satisfied with all members of the team.

### **Fee variations**

- More than 50 per cent of Finance Directors and just over 60 per cent of Audit Committee Chairs said they agreed that when an additional fee was proposed, the auditor explained the reason for this.
- The majority (48 per cent) of Finance Directors said they agreed with the statement, 'where an additional audit fee was proposed this was reported to the audit committee in a timely manner'; for Audit Committee Chairs, the majority of them also agreed with this statement.



## **Adding value**

- Over 50 per cent of Finance Directors felt the audit did not add value or deliver improvements; however, over 70 per cent of Audit Committee Chairs found the reports provided useful.
- The NAO Code of Audit Practice 2020 is applicable to audits from 2020/21 and requires the auditor to report on the organisation's arrangements to secure value for money and to report having regard to the following specified reporting criteria: financial sustainability, governance and improving economy, efficiency and effectiveness. This is a change from the previous requirement under the 2015 Code which required a binary conclusion to be provided on the adequacy of the organisation's value for money arrangements. Of those Finance Directors and Audit Committee Chairs that received this commentary the majority of Finance Directors (60 per cent) and Audit Committee Chairs (85 per cent) found it useful.

## Introduction

Public Sector Audit Appointments (PSAA) is specified by the Secretary of State for Housing, Communities and Local Government under the Local Audit and Accountability Act 2014 and the Local Audit (Appointing Person) Regulations 2015 as the appointing person for principal local government bodies in England, including local police and fire bodies.

Under the PSAA national auditor appointment scheme, auditor appointments were made to 478 authorities comprising organisations in the public sector (local government, police and fire and rescue and other eligible bodies) that opted in (98 per cent) for the five-year period 2018/19 to 2022/23. The Regulations require PSAA to 'monitor compliance by a local auditor against the contractual obligations in an audit contract'. PSAA carries out an annual programme of work to provide assurance to audited bodies and other stakeholders that quality audit services are being delivered.

An important element of the monitoring programme is how the auditors have managed relations with the audited bodies. In order to inform this monitoring process, it is vital that PSAA obtains customer feedback to understand the views of the bodies it appoints the auditors for, establishing how useful the audit process and outputs are and considering how auditors can improve in this regard. To that end, PSAA commissioned the LGA's Research and Information team to conduct survey research surveys seeking the views and experiences of Directors of Finance and Audit Committee Chairs, respectively, in relation to audits taking place in 2020/21.

This is a report of both surveys' findings. The main body of this report covers the questions sent to Directors of Finance and Audit Committee Chairs, with comparisons drawn from both sets of feedback. The full questions sent to the Directors of Finance and Audit Committee Chairs can be found in Appendix A and B.

## Methodology

The surveys were conducted by the LGA's Research and Information team using two online forms. An email containing a survey link was sent to the Directors of Finance or equivalent at those bodies that have opted into PSAA's national auditor scheme, and to the Audit Committee Chairs of those organisations. All authorities received a survey, even where the audit was still in progress for the most recent financial year. The surveys were available to complete online between February and March 2022. A number of reminders to non-responders were issued during this period.

The final overall response rate for the Directors of Finance part of the research was 39 per cent (183 Directors of Finance). Table 1 shows Finance Director respondents analysed by the firm responsible for auditing their organisation.

<b>Table 1: Respondents analysed by auditor (directors of finance)</b>			
<b>Auditor</b>	<b>Total number</b>	<b>Respondents (%)</b>	<b>Respondents (Number)</b>
BDO	25	40	10
Deloitte	26	42	11
Ernst & Young	157	41	65
Grant Thornton	180	41	73
Mazars	86	28	24
Total	474	39	183

The final overall response rate for the Audit Committee Chairs part of the research was 24 per cent (113 Audit Committee Chairs). Table 2 shows Audit Committee Chair respondents analysed by the firm responsible for auditing their organisation.

<b>Table 2: Respondents analysed by auditor (Audit Committee Chairs)</b>			
<b>Region</b>	<b>Total number</b>	<b>Respondents (%)</b>	<b>Respondents (Number)</b>
BDO	25	4	1
Deloitte	26	36	9
Ernst & Young	157	26	40
Grant Thornton	180	23	42
Mazars	86	24	21
Total	474	24	113

Where tables and figures report the base, the description refers to the group of people who were asked the question and the number in brackets refers to the number of respondents who answered each question. Please note that bases vary throughout the survey.

Where the response base is less than 50, care should be taken when interpreting percentages, as small differences can seem magnified. Therefore, where this is the case in this report, the non-percentage values are reported, in brackets, alongside the percentage values. Where this is the case, any significant analysis is not reliable and only the top line data findings will be shown.

Throughout the report percentages in figures and tables may add to more than 100 per cent due to rounding.

In the survey the word 'auditor' covers the firm and the audit partner. 'Audit Committee' is used to refer to the committee to which that the auditor reports.

## PSAA feedback survey on quality of audit services

This section contains analysis of the full set of results of the survey relating to Finance Directors and Audit Committee Chairs. Each sub-section includes:

- An overall summary of the finance director results
- An analysis of the finance director results by auditor
- An overall summary of the audit committee chair results
- An analysis of the audit committee chair results by auditor
- A selection of representative quotes provided by the finance director and audit committee chair respondents.

### Financial/audit year

Finance Directors and Audit Committee Chairs were asked to provide their views on the service provided by their external auditors based on the audit work performed during 2021. More than four fifths of both Finance Directors (84 per cent) and Audit Committee Chairs (85 per cent) said the work undertaken relates to 2020/21. See Table 3.

Table 3: What financial/audit year the work undertaken relates to?		
Response	Finance Directors	Audit Committee Chairs
	%	%
2019/20 and earlier years	16	15
2020/21	84	85

*Base: all finance director respondents (183), all audit committee chair respondents (113)*

### Meeting expectations

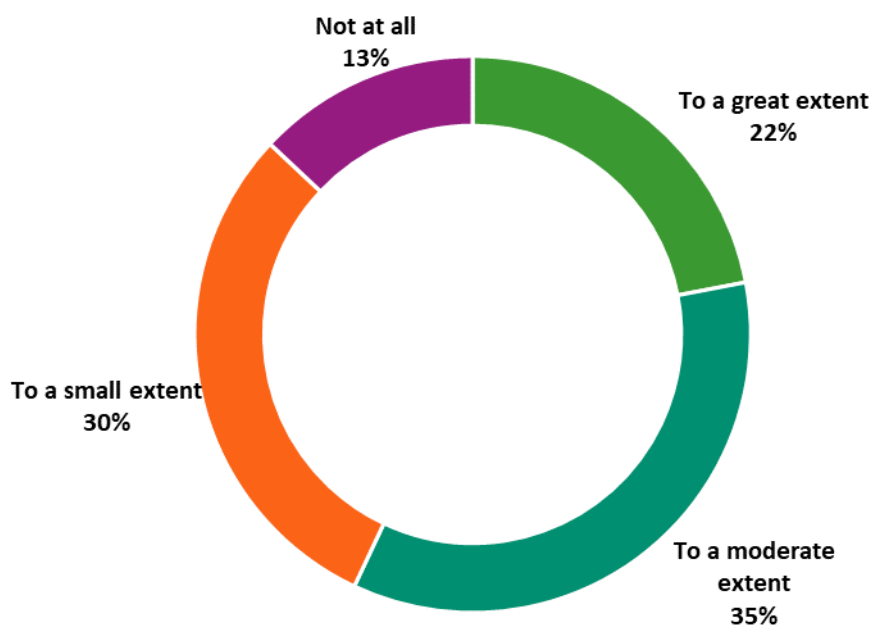
Finance Directors and Audit Committee Chairs were asked to what extent the audit service provided met expectations as set out in the audit planning documentation, allowing for the impact of the pandemic. The majority of Finance Directors (57 per cent) and Audit Committee Chairs (75 per cent) said that the audit services provided met their expectations to a great or moderate extent. See Table 4. This can be seen in Figure 1 and Figure 2. Table 5 shows the percentage and number of Finance Directors and Audit Committee Chairs that selected “to a great” or “moderate extent” analysed by audit firm.

**Table 4: To what extent did the audit service provided to your organisation meet your expectations as set out in the audit planning documentation and method statement, allowing for the impact of the pandemic?**

Response	Finance Directors	Audit Committee Chairs
	%	%
<b>To a great or moderate extent</b>	<b>57</b>	<b>75</b>
To a great extent	22	42
To a moderate extent	35	34
To a small extent	30	19
Not at all	13	5

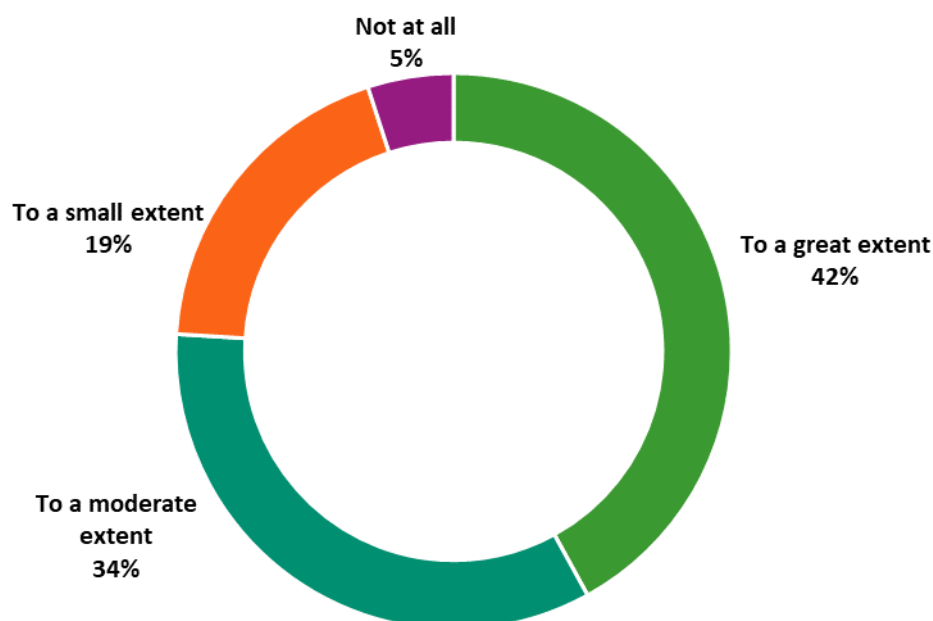
Base: all finance director respondents (183), all audit committee chair respondents (113)

**Figure 1: To what extent did the audit service provided to your organisation meet your expectations as set out in the audit planning documentation, allowing for the impact of the pandemic? (Finance Directors)**



Base: all finance director respondents (183)

**Figure 2: To what extent did the audit service provided to your organisation meet your expectations as set out in the audit planning documentation, allowing for the impact of the pandemic? (Audit Committee Chairs)**



Base: all audit committee chair respondents (113)

**Table 5: The audit service provided met expectations as set out in its audit planning documentation and method statement, allowing for the impact of the pandemic. Percentage and (number) selecting “to a great extent” or “to a moderate extent” by auditor from both surveys**

Auditor	Finance Directors		Audit Committee Chairs	
	%	N	%	N
BDO	30	3	100	1
Deloitte	9	1	44	4
Ernst & Young	52	34	73	29
Grant Thornton	66	48	86	36
Mazars	79	19	71	15

Base: all finance director respondents - BDO (10), Deloitte (11), Ernst & Young (65), Grant Thornton (73) and Mazars (24).

All audit committee chair respondents - BDO (1), Deloitte (9), Ernst & Young (40), Grant Thornton (42) and Mazars (21).

## Audit completion

Finance Directors and Audit Committee Chairs were asked if their audit was completed on time and, if it was not, then the reason for this. More than four fifths (86 per cent) of finance director respondents said that their audit was not completed by the target date. The audit committee chair respondents showed similar findings, 74 per cent said the audit was not completed by the target date. See Table 6. Table 7 shows the data analysed by type of auditor.

**Table 6: Was your audit completed by the target date which was set out within the audit planning documentation?**

Response	Finance Directors	Audit Committee Chairs
	%	%
Yes	13	23
No	86	74
Don't know	2	3

Base: all finance director respondents (183) and all audit committee chair respondents (113)

**Table 7: Was your audit completed by the target date, findings analysed by auditor from both surveys**

Response	Finance Directors				Audit Committee Chairs			
	Yes		No		Yes		No	
	%	N	%	N.	%	N	%	N
BDO	0	0	100	10	0	0	100	1
Deloitte	0	0	100	11	0	0	100	9
Ernst & Young	15	10	85	55	18	7	82	32
Grant Thornton	11	8	89	62	33	13	67	27
Mazars	21	5	79	19	29	6	71	15

Base: all finance director respondents - BDO (10), Deloitte (11), Ernst & Young (65), Grant Thornton (70) and Mazars (24).

All audit committee chair respondents - BDO (1), Deloitte (9), Ernst & Young (39), Grant Thornton (40) and Mazars (21) – does not include don't know (3).

Those respondents stating that their audit was not completed on time were asked what reasons were given for this delay, see Table 8. Eighty-nine per cent of Finance Directors and 67 per cent of Audit Committee Chairs said resourcing issues on the part of the auditor was a reason the audit was not completed on time. Resolving issues raised during the audit was felt as being a reason for the delay by 43 per cent of Finance Directors, and 31 per cent of Audit Committee Chairs. This can be seen in Figure 3 and Figure 4.

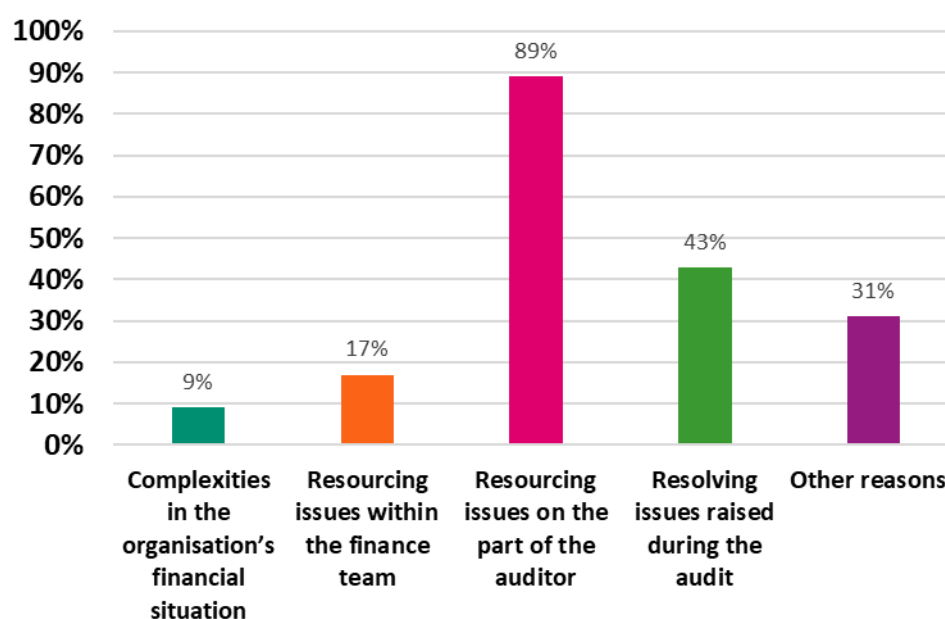


Table 8: Why was the audit not completed by this time?		
Response	Finance Directors	Audit Committee Chairs
	%	%
Complexities in the organisation's financial situation	9	14
Resourcing issues within the finance team	17	19
Resourcing issues on the part of the auditor	89	67
Resolving issues raised during the audit	43	31
Other reasons	31	36

Base: all finance director respondents (110) and all audit committee chair respondents (84)

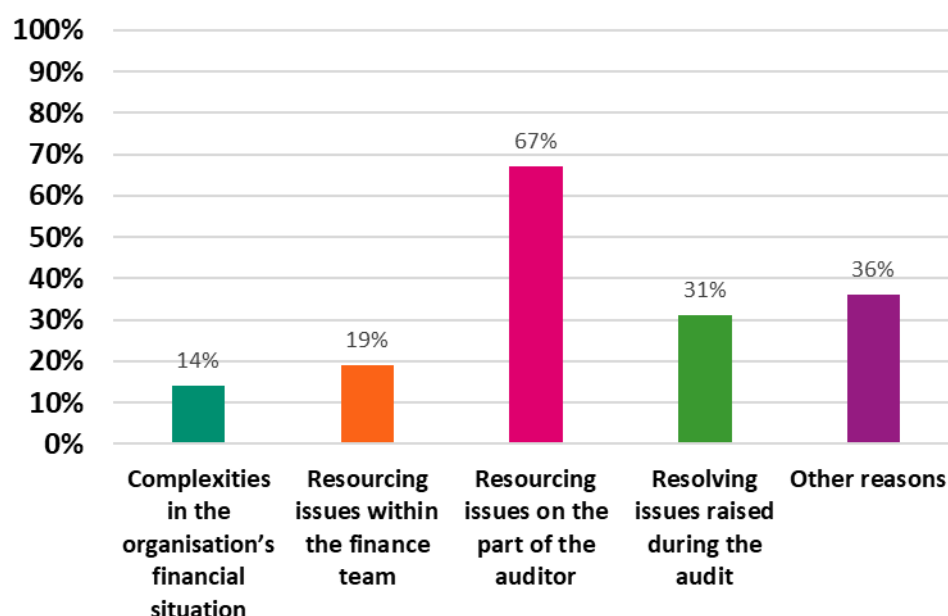
Note: columns do not total to 100 per cent as respondents were able to pick more than one option.

**Figure 3: Why was the audit not completed by this time? (Finance Directors)**



Base: all finance director respondents (110)

**Figure 4: Why was the audit not completed by this time? (Audit Committee Chairs)**



Base: all audit committee chair respondents (84)

Comments from both the Finance Directors survey and the Audit Committee Chairs survey highlighted the concerns deriving from delayed audits. These included:

“The extended delay to signing off the accounts has impacted significantly on the resources of the organisation and makes the accounts themselves less relevant to the reader by the time they are published.”

“Continued delays lead to erosion of Members’ confidence in the work of the auditor.”

## Communicating on Delays in the audit process

Finance Directors and Audit Committee Chairs were asked how much they agreed with a set of statements that related to communications on audit completions being delayed beyond the target date. See Table 9 More than four out of ten (43 per cent) of Finance Directors said they strongly agreed or tended to agree that the need to delay the audit beyond the target date was communicated on a timely basis. More than two fifths (45 per cent) said they strongly agreed or tended to agree that the underlying reason for the need to delay the audit opinion was communicated on a timely basis. This was similar to the response from Finance Directors in last year’s survey. Thirty-eight per cent said that they tended to disagree or did not agree at all that the auditor made arrangements to minimise the disruption to the organisation. This has

seen a decrease compared to last year's findings. Table 10 shows this analysed by auditor.

**Table 9: How much do you agree or disagree with the following statements in relation to the audit being delayed beyond the target date? (Finance Directors)**

Statements	The need to delay the audit beyond the target date was communicated on a timely basis	The underlying reason for the need to delay the audit opinion was communicated on a timely basis	The auditor made arrangements to minimise disruption to the organisation
	%	%	%
Strongly agree or tend to agree	43	45	34
Strongly agree	17	14	11
Tend to agree	26	31	23
A moderate amount	25	24	25
Tend to disagree	31	28	31
Not at all	1	3	7
Don't know	1	1	3

Base: all finance director respondents (157)

**Table 10: How much do you agree or disagree with the following statements in relation to the audit being delayed beyond the target date? Percentage and (number) selecting "strongly agree" or "tend to agree" by auditor from Finance Directors survey.**

Statements	BDO		Deloitte		Ernst & Young		Grant Thornton		Mazars	
	%	N	%	N	%	N	%	N	%	N
The need to delay the audit beyond the target date was communicated on a timely basis	40	4	18	2	49	27	47	29	47	9
The underlying reason for the need to delay the audit opinion was communicated on a timely basis	10	1	18	2	46	25	53	33	53	10
The auditor made arrangements to minimise disruption to the organisation	20	2	9	1	24	13	48	30	42	8

Base: all finance director respondents: Row 1, 2 and 3 - BDO (10), Deloitte (11), Ernst & Young (55), Grant Thornton (62) and Mazars (19).

Table 11 shows that the Audit Committee Chairs gave similar feedback. Over half (54 per cent) of Audit Committee Chairs said they strongly agreed or tended to agree that the need to delay the audit beyond the target date was communicated on a timely basis. More than five out of 10 (52 per cent) said they strongly agreed or tended to agree that the underlying reason for the

need to delay the audit opinion was communicated on a timely basis. Thirty-nine per cent said that they strongly agreed or tended to agree the auditor made arrangements to minimise the disruption to the organisation. Table 12 shows this analysed by auditor.

**Table 11: How much do you agree or disagree with the following statements in relation to the audit being delayed beyond the target date? (Audit Committee Chairs)**

Statements	The need to delay the audit beyond the target date was communicated on a timely basis	The underlying reason for the need to delay the audit opinion was communicated on a timely basis	The auditor made arrangements to minimise disruption to the organisation
	%	%	%
Strongly agree or tend to agree	54	52	39
Strongly agree	23	21	18
Tend to agree	31	31	20
A moderate amount	16	20	25
Tend to disagree	27	24	25
Not at all	1	1	2
Don't know	2	2	8

Base: all audit committee chair respondents : Row 1 and 2 – 84 and Row 3 - 83

**Table 12: How much do you agree or disagree with the following statements in relation to the audit being delayed beyond 30 November 2020? Percentage and (number) selecting “strongly agree” or “tend to agree” by auditor from audit committee chair survey.**

Statements	BDO		Deloitte		Ernst & Young		Grant Thornton		Mazars	
	%	N	%	N	%	N	%	N	%	N
The need to delay the audit beyond the target date was communicated on a timely basis	100	1	33	3	50	16	59	16	60	9
The underlying reason for the need to delay the audit opinion was communicated on a timely basis	100	1	33	3	53	17	52	14	60	9
The auditor made arrangements to minimise disruption to the organisation	100	1	11	1	35	11	44	12	78	7

Base: all audit committee chair respondents: Row 1 and 2 - BDO (1), Deloitte (9), Ernst & Young (32), Grant Thornton (27) and Mazars (15). Row 3- BDO (1), Deloitte (9), Ernst & Young (31), Grant Thornton (27) and Mazars (15)

Some comments from Finance Directors about disruption can be seen below:

“The drip-feed of numerous estimated completion dates made us feel like airline passengers on a delayed flight – multiple short delays with a new one just before the previous one expired.”

“We would welcome a realistic estimate of the timetable of the audit so that the Council could plan the other finance related activities - next year's budget for example – rather than have to continually re-plan these given yet another (hoped for) audit completion date.”

## Communications

Finance Directors were asked to state the extent to which they agreed with a set of statements related to communications. Table 13 shows just under two thirds (62 per cent) of Finance Directors agreed that communications were frequent throughout the audit process. Forty-nine per cent of the respondents said they agreed that communications were provided to ensure that no surprises occurred throughout the audit process, see Figure 5. Table 14 shows these findings analysed by audit firm for those that said that they strongly agreed or tended to agree with the statements.

**Table 13: To what extent do you agree or disagree with the following statements in relation to efficiency and effectiveness of the audit? (Finance Directors)**

Statements	Communications were frequent throughout the audit process	Communications were provided to ensure that no surprises occurred throughout the audit process
	%	%
<b>Strongly agree or tend to agree</b>	<b>62</b>	<b>49</b>
Strongly agree	22	21
Tend to agree	40	27
A moderate amount	18	19
Tend to disagree	15	25
Not at all	4	8
Don't know	1	1

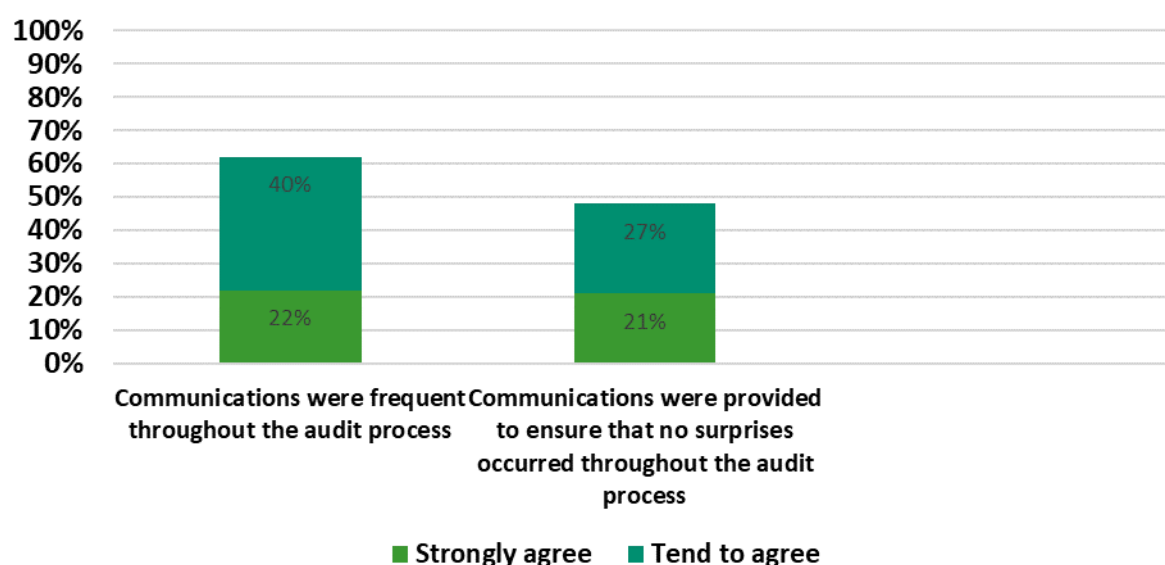
*Base: all finance director respondents (183)*

**Table 14: To what extent do you agree or disagree with the following statements in relation to efficiency and effectiveness of the audit? Percentage and (number) selecting “strongly agree” or “tend to agree” by auditor from Finance Directors survey.**

Statements	BDO		Deloitte		Ernst & Young		Grant Thornton		Mazars	
	%	N	%	N	%	N	%	N	%	N
Communications were frequent throughout the audit process	30	3	27	3	60	39	70	51	71	17
Communications were provided to ensure that no surprises occurred throughout the audit process	30	3	18	2	54	35	49	36	54	13

Base: all finance director respondents: Row 1 and 2 - BDO (10), Deloitte (11), Ernst & Young (65), Grant Thornton (73) and Mazars (24).

**Figure 5: To what extent do you agree or disagree with the following statements in relation to efficiency and effectiveness of the audit? (Finance Directors)**



Base: all finance director respondents (183)

Three fifths (63 per cent) of Audit Committee Chairs agreed that communications were frequent throughout the audit process and that communications were provided to ensure that no surprises occurred throughout the audit process. See Table 15. Table 16 shows these findings analysed by audit firm for those that said that they strongly agreed or tended to agree with the statements.

**Table 15: To what extent do you agree or disagree with the following statements in relation to efficiency and effectiveness of the audit? (Audit Committee Chairs)**

Statements	Communications were frequent throughout the audit process	Communications were provided to ensure that no surprises occurred throughout the audit process
	%	%
<b>Strongly agree or tend to agree</b>	<b>63</b>	<b>63</b>
Strongly agree	25	28
Tend to agree	38	35
A moderate amount	19	13
Tend to disagree	12	15
None at all	1	4
Don't know	5	4

Base: all audit committee chair respondents : Row 1 – 112 and Row 2 113

**Table 16: To what extent do you agree or disagree with the following statements in relation to efficiency and effectiveness of the audit? Percentage and (number) selecting “strongly agree” or “tend to agree” by auditor from audit committee chair survey.**

Statements	BDO		Deloitte		Ernst & Young		Grant Thornton		Mazars	
	%	N	%	N	%	N	%	N	%	N
Communications were frequent throughout the audit process	100	1	44	4	58	23	71	29	67	14
Communications were provided to ensure that no surprises occurred throughout the audit process	100	1	33	3	63	25	69	29	62	13

Base: all finance director respondents: Row 1 - BDO (1), Deloitte (19), Ernst & Young (40), Grant Thornton (41) and Mazars (21). Row 2 - BDO (1), Deloitte (9), Ernst & Young (40), Grant Thornton (42) and Mazars (21).

One of the impacts of the pandemic has been increased remote working by both the finance team and the audit team. Finance Directors were asked about their experience of remote working applied to the delivery of their audit and whether they agreed or not with a few statements. Table 17 shows two thirds (66 per cent) of Finance Directors agreed that the audit team worked effectively with officers to deliver a remote audit. A little under three quarters (72 per cent) of Finance Directors strongly or tended to agree the auditor was able to communicate their requirements for remote working to ensure a

smooth transition from face to face communication. Eighty six per cent of Finance Directors agreed they were able to contact the auditor when needed to. These findings analysed by audit firm for those that said that they strongly agreed or tended to agree with the statements, see Table 18.

**Table 17: In your experience of remote working applied to the delivery of your audit, to what extent do you agree or disagree with the following statements in relation to efficiency and effectiveness of the audit? (Finance Directors)**

Statements	The audit team worked effectively with officers to deliver a remote audit	The auditor was able to communicate their requirements for remote working to ensure a smooth transition from face to face communication	I was able to make contact with the auditor when I needed to
	%	%	%
<b>Strongly agree or tend to agree</b>	<b>66</b>	<b>72</b>	<b>86</b>
Strongly agree	22	22	38
Tend to agree	45	50	48
A moderate amount	18	15	9
Tend to disagree	13	11	4
Not at all	3	2	1
Don't know	0	0	0

*Base: all finance director respondents (182 for Row 1, 183 for Row 2 and 182 for Row 3)*



**Table 18: In your experience of remote working applied to the delivery of your audit, to what extent do you agree or disagree with the following statements in relation to efficiency and effectiveness of the audit? Percentage and (number) selecting “strongly agree” or “tend to agree” by auditor from Finance Directors survey.**

Statements	BDO		Deloitte		Ernst & Young		Grant Thornton		Mazars	
	%	N	%	N	%	N	%	N	%	N
The audit team worked effectively with officers to deliver a remote audit	60	6	45	5	48	31	43	31	54	13
The auditor was able to communicate their requirements for remote working to ensure a smooth transition from face to face communication	80	8	73	8	71	46	68	50	79	19
I was able to make contact with the auditor when I needed to	80	8	64	7	88	56	86	63	96	23

Base: all finance director respondents: Row 1 - BDO (10), Deloitte (11), Ernst & Young (65), Grant Thornton (72) and Mazars (24). Row 2 - BDO (10), Deloitte (11), Ernst & Young (65), Grant Thornton (73) and Mazars (24). Row 3 - BDO (10), Deloitte (11), Ernst & Young (64), Grant Thornton (73) and Mazars (24).

Finance directors were asked how effectively the auditors communicated the impact of the pandemic specifically on the audit. They were asked to respond for three areas, disclosures, financial resilience, and valuations. Seven out of ten (70 per cent) of respondents said the auditors communicated a great deal or a fair amount with them regarding disclosures. More than half (59 per cent) of the respondents said the auditor communicated a great deal or a fair amount with them regarding financial resilience. Four fifths (85 per cent) of Finance Directors responded that they felt their auditors communicated a great deal or a fair amount about how the pandemic would impact audit work on valuations. See Table 19. Table 20 shows the per cent of respondents that felt a great deal or a fair amount analysed by auditor.

**Table 19: How much did the auditors communicate the impact of the pandemic on your audit specifically regarding these areas? (Finance Directors)**

Statements	A great deal or a fair amount	A great deal	A fair amount	Not very much	Not at all	Don't know
	%	%	%	%	%	%
Disclosures	70	15	55	22	4	3
Financial Resilience	59	15	44	33	6	2
Valuations	85	40	44	11	2	2

Base: all finance director respondents (183 for all rows)

**Table 20: How much did the auditors communicate the impact of the pandemic on your audit specifically regarding? Percentage and (number) selecting “strongly agree” or “tend to agree” by auditor from Finance Directors survey.**

Statements	BDO		Deloitte		Ernst & Young		Grant Thornton		Mazars	
	%	N	%	N	%	N	%	N	%	N
Disclosures	80	8	73	8	69	45	68	50	71	17
Financial Resilience	60	6	18	2	69	45	58	42	54	13
Valuations	80	8	91	10	77	50	89	65	92	22

Base: all finance director respondents: - BDO (10), Deloitte (11), Ernst & Young (65), Grant Thornton (73) and Mazars (24).

Almost seven out of ten (69 per cent) Audit Committee Chairs said the auditors communicated a great deal or a fair amount with them regarding disclosures. Similarly, 69 per cent felt the same regarding financial disclosures. A little under three quarters (73 per cent) of Audit Committee Chairs responded that they felt their auditors communicated a great deal or a fair amount about how the pandemic would impact audit work on valuations. See Table 21. Table 22 shows the per cent of respondents that felt a great deal or a fair amount analysed by auditor.

**Table 21: How much did the auditors communicate the impact of the pandemic on your audit specifically regarding these areas? (Audit Committee Chairs)**

Statements	A great deal or a fair amount	A great deal	A fair amount	Not very much	Not at all	Don't know
	%	%	%	%	%	%
Disclosures	69	25	44	16	6	8
Financial Resilience	69	24	45	15	8	7
Valuations	73	28	45	15	6	6

Base: all finance director respondents – Rows 1 and 2 – 111 and Row 3 – 110

**Table 22: How much did the auditors communicate the impact of the pandemic on your audit specifically regarding? Percentage and (number) selecting “strongly agree” or “tend to agree” by auditor from Audit Committee Chairs survey.**

Statements	BDO		Deloitte		Ernst & Young		Grant Thornton		Mazars	
	%	N	%	N	%	N	%	N	%	N
Disclosures	0	0	44	4	65	26	71	29	85	17
Financial Resilience	0	0	56	5	68	27	68	28	85	17
Valuations	100	1	44	4	73	29	72	28	86	18

Base: all finance director respondents: - Rows 1 and 2 - BDO (1), Deloitte (9), Ernst & Young (40), Grant Thornton (41) and Mazars (20). Row 3 - BDO (1), Deloitte (9), Ernst & Young (40), Grant Thornton (39) and Mazars (21).

Some comments can be seen below:

“Some auditors were better at communicating than others. The good communicators ensured we were aware of progress on samples and outstanding issues, when they were satisfied with responses and that a sample was closed. Other auditors never provided a communication that an issue had been closed down and often queries and issues were raised several weeks after information had been provided this led to the assumption that areas of the audit were completed but this was not the case.”

“We would like: earlier notification of likely delay; explaining reasons for delays before asked; more realistic & dependable forecast completion date; and proactive commitments about addressing reasons for delays”

Some respondents expressed a preference for a return to full in-person meetings:

“Audit committee meetings have been held in a hybrid format over the past year with committee members present in person, but some officers & auditors attending remotely, I find it more useful & informative when all these important contributors are present in person, which also allows for less formal exchanges.”

## Skills and tools of the audit team

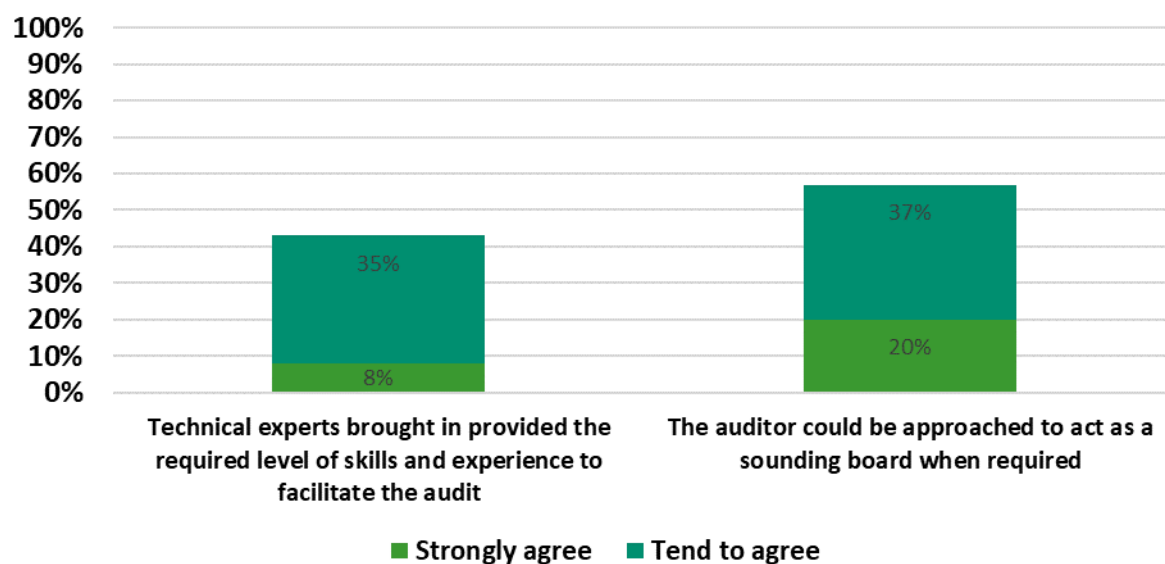
Finance Directors were asked the extent to which they agreed with a set of statements relating to the skills and tools of the audit team. Forty-three per cent of Finance Directors said they strongly agreed or tended to agree that technical experts brought in provided the required level of skills and experience to facilitate the audit. More than half (57 per cent) strongly agreed or tended to agree that the auditor could be approached to act as a sounding board when required, see Table 23 and Figure 6. Table 24 shows the per cent of respondents that strongly agreed or tended to agree analysed by auditor.

**Table 23: How much do you agree or disagree with the following statements in relation to the skills and tools of the audit team? (Finance Directors)**

Statements	Strongly agree or tend to agree	Strongly agree	Tend to agree	Neither agree nor disagree	Tend to disagree	Strongly disagree	Don't know
	%	%	%	%	%	%	%
Technical experts brought in provided the required level of skills and experience to facilitate the audit	43	8	35	24	20	5	8
The auditor could be approached to act as a sounding board when required	57	20	37	24	13	4	2

Base: all finance director respondents (183)

**Figure 6: How much do you agree or disagree with the following statements in relation to the skills and tools of the audit team? (Finance Directors)**



Base: all finance director respondents (183)

**Table 24: How much do you agree or disagree with the following statements in relation to the skills and tools of the audit team? (Finance Directors)**  
Percentage and (number) selecting “strongly agree” or “tend to agree” by auditor

Statements	BDO		Deloitte		Ernst & Young		Grant Thornton		Mazars	
	%	N	%	N	%	N	%	N	%	N
Technical experts brought in provided the required level of skills and experience to facilitate the audit	10	1	55	5	35	23	52	38	46	11
The auditor could be approached to act as a sounding board when required.	20	2	45	5	46	30	69	50	71	17

Base: all finance director respondents: Row 1 and 2- BDO (10), Deloitte (11), Ernst & Young (65), Grant Thornton (73) and Mazars (24).

Finance Directors and Audit Committee Chairs were asked if the audit committee met privately with the auditors without officers present, for example, during any pre-committee meetings. Table 25 the majority of Finance Directors (81 per cent) and Audit Committee Chairs (72 per cent) said the audit committee did not meet in private with the auditors without officers present. Table 26 shows this analysed by auditor.

**Table 25: Did the audit committee meet privately with the auditors without officers present, for example during any pre-committee meetings?**

Response	Finance Directors	Audit Committee Chairs
	%	%
Yes	19	28
No	81	72

Base: all finance director respondents (165) and all audit committee chair respondents (110)

**Table 26: Did the audit committee meet privately with the auditors without officers present, for example during any pre-committee meetings?**  
Percentage and (number) selecting “yes” or “no” by auditor

Statements	Finance Directors				Audit Committee Chairs			
	Yes		No		Yes		No	
	%	N	%	N	%	N	%	N
BDO	29	2	71	5	100	1	0	0
Deloitte	27	3	73	8	22	2	78	7
Ernst & Young	19	12	81	50	38	15	62	25
Grant Thornton	14	9	86	55	28	11	72	28
Mazars	23	5	77	17	10	2	90	19

Base: all finance director respondents - BDO (7), Deloitte (11), Ernst & Young (62), Grant Thornton (63) and Mazars (22).

All audit committee chair respondents - BDO (1), Deloitte (9), Ernst & Young (40), Grant Thornton (39) and Mazars (21)

Respondents were asked how satisfied they were with the auditor's performance in the audit committee meetings (and during any pre-committee meetings if these took place). Table 27 shows, more than three quarters (77 per cent) of Finance Directors and 72 per cent Audit Committee Chairs said they were either very satisfied or fairly satisfied with the auditor's performance. See Figure 7 and Figure 8. Table 28 shows the per cent of respondents that said they were either very satisfied or fairly satisfied analysed by auditor.

**Table 27: How satisfied were you with your auditor's performance in the audit committee meetings (and in any pre-committee meetings with the auditors, if these took place)?**

Response	Finance Directors	Audit Committee Chairs
	%	%
<b>Very satisfied or fairly satisfied</b>	<b>77</b>	<b>72</b>
Very satisfied	43	39
Fairly satisfied	34	33
Neither satisfied nor dissatisfied	15	18
Fairly dissatisfied	6	7
Very dissatisfied	1	3
Don't know	2	1

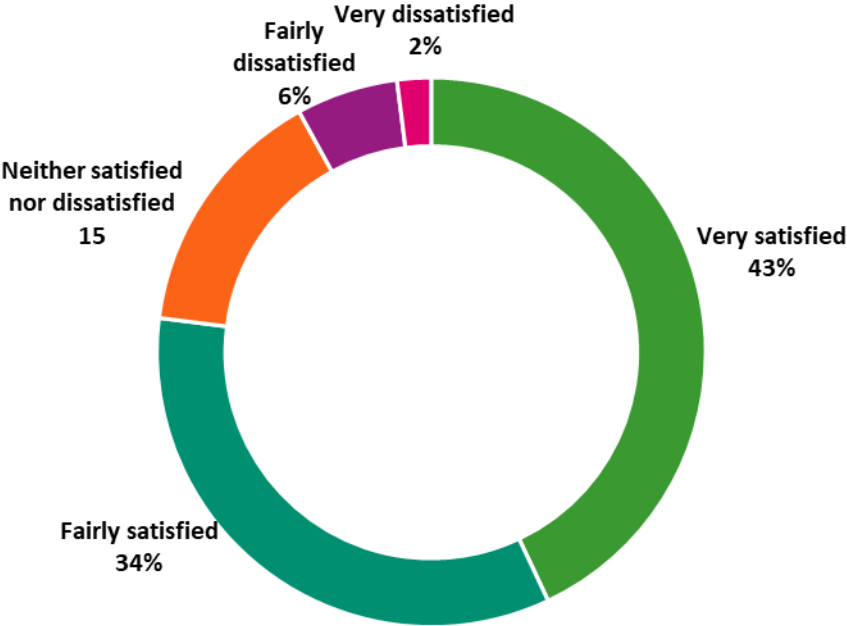
Base: all finance director respondents (182) and all audit committee chair respondents (113)

**Table 28: How satisfied were you with your auditor's performance in the audit committee meetings (and in any pre-committee meetings with the auditors, if these took place)? Percentage and (number) selecting "very satisfied" or "fairly satisfied" by auditor**

Statements	Finance Directors		Audit Committee Chairs	
	%	N	%	N
BDO	50	5	100	1
Deloitte	55	6	44	4
Ernst & Young	81	52	72	28
Grant Thornton	93	68	76	32
Mazars	88	21	76	16

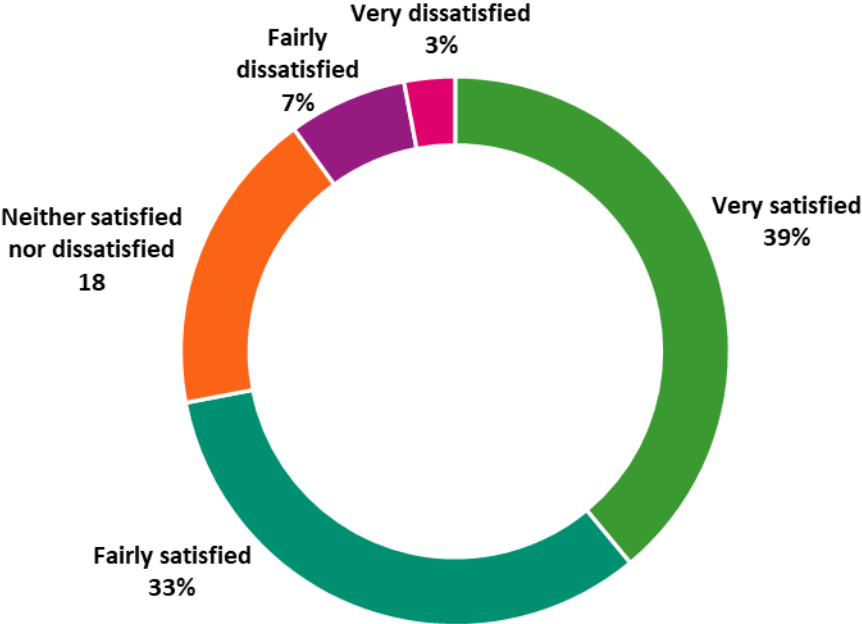
Base: all finance director respondents: BDO (10), Deloitte (11), Ernst & Young (64), Grant Thornton (73) and Mazars (24). All audit committee chair respondents: BDO (1), Deloitte (9), Ernst & Young (39), Grant Thornton (42) and Mazars (21).

**Figure 7: How satisfied were you with your auditor's performance in the audit committee meetings (and in any pre-committee meetings with the auditors, if these took place)? (Finance Directors)**



Base: all finance director respondents (182)

**Figure 8: How satisfied were you with your auditor's performance in the audit committee meetings (and in any pre-committee meetings with the auditors, if these took place)? (Audit Committee Chairs)**



Base: all audit committee chair respondents (113)

## Efficiency and effectiveness of the audit team

Finance directors were asked how satisfied they were with the competence of the audit team. More than three quarters (79 per cent) of respondents said they were either very satisfied or fairly satisfied with the competence of the partner from the auditor. Similarly, 78 per cent of Finance Directors were either very satisfied or fairly satisfied with the competence of the manager/team leader. More than half (56 per cent) of respondents were very satisfied or fairly satisfied with the audit team members. Thirty nine per cent of respondents were neither satisfied or dissatisfied with the central team and just over one third (36 per cent) of finance were very satisfied or fairly satisfied with the competence of the experts in the audit team, see Table 29 and Figure 9. Table 30 shows this information analysed by auditor.

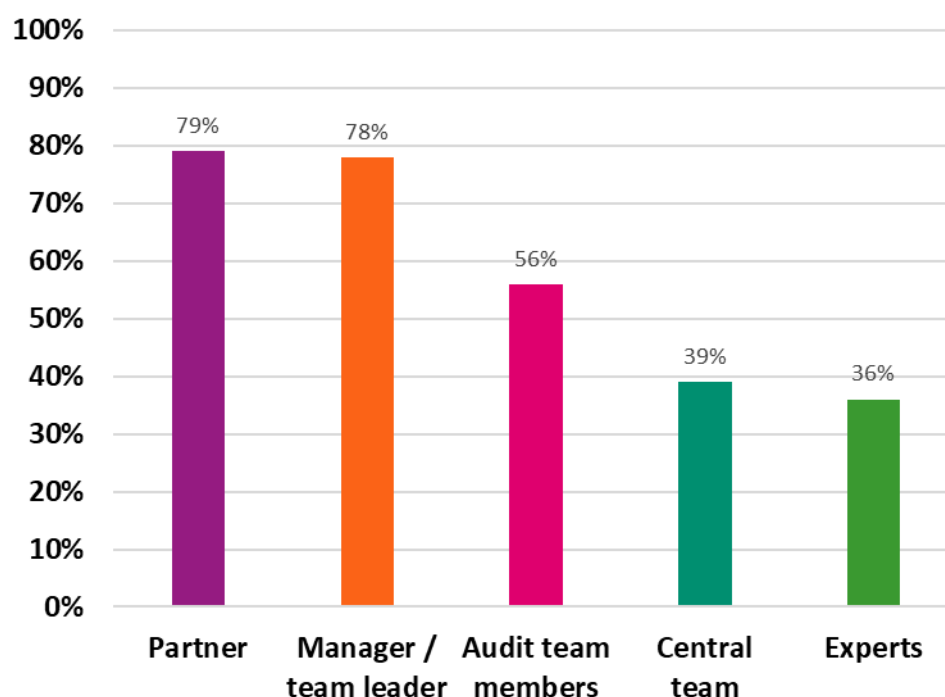
**Table 29: How satisfied or dissatisfied were you with the competence of the following members of the audit team? (Finance Directors)**

Statements	Very satisfied or fairly satisfied	Very satisfied	Fairly satisfied	Neither satisfied nor dissatisfied	Fairly dissatisfied	Very dissatisfied
	%	%	%	%	%	%
Partner	79	47	31	14	6	2
Manager / team leader	78	42	36	11	9	2
Audit team members	56	16	40	25	16	3
Central team	39	12	27	42	15	4
Experts	36	9	27	38	22	3

Base: all finance director respondents (175 for Row 1, 179 for Row 2, 173 for Row 3, 110 for Row 4 and 125 for Row 5)



**Figure 9: Very or fairly satisfied with the competence of the following members of the audit team (Finance Directors)**



Base: all finance director respondents (175 for Partner, 179 for Manager/Team leader, 173 for Audit team members, 110 for Central team and 125 for Experts)

**Table 30: How satisfied or dissatisfied were you with the competence of the following members of the audit team? )? Percentage and (number) selecting “very satisfied” or “fairly satisfied” by auditor**

Statements	BDO		Deloitte		Ernst & Young		Grant Thornton		Mazars	
	%	N	%	N	%	N	%	N	%	N
Partner	70	7	50	5	75	47	89	63	76	16
Manager / team leader	70	7	55	6	81	51	83	60	70	16
Audit team members	38	3	27	3	46	28	66	46	70	16
Central team	14	1	25	2	31	13	53	23	40	4
Experts	13	1	40	4	20	11	61	25	33	4

Base: all finance director respondents:

Row 1 - BDO (10), Deloitte (10), Ernst & Young (63), Grant Thornton (71) and Mazars (21).

Row 2 - BDO (10), Deloitte (11), Ernst & Young (63), Grant Thornton (72) and Mazars (23).

Row 3 - BDO (8), Deloitte (11), Ernst & Young (61), Grant Thornton (70) and Mazars (23).

Row 4 - BDO (7), Deloitte (8), Ernst & Young (42), Grant Thornton (43) and Mazars (10).

Row 5 - BDO (8), Deloitte (10), Ernst & Young (54), Grant Thornton (41) and Mazars (12).

Some comments about the audit team can be seen below:

“The Audit team have worked under difficult and extreme conditions in the last two years responding to the additional pressures of the COVID response and should be congratulated on their additional work loads.”

“Some members of the team were really competent. However, there were a few members of the team that had a lack of local authority or upper tier knowledge which is frustrating and requires more explanation from finance and more review by the audit manager. I am aware of the resourcing issues faced by audit firms, but it is crucial that the auditors receive appropriate training to understand local authorities and the specific audit issues relating to us.”

“The Audit partner and manager have been really helpful with some particular disclosure issues that we needed to discuss, and were positive in suggesting ways to move forward. They were proactive in seeking solutions, and exceptionally helpful.”

## Fee Variations

Finance directors and Audit Committee Chairs were asked how much they agreed or disagreed with a set of statements related to additional fees proposed by the auditor. Table 31 shows, more than of half (57 per cent) of Finance Directors respondents said that they strongly or tended to agree that where an additional fee was proposed, the auditor explained the reason for this. Just under half (48 per cent) of finance director respondents felt they strongly agreed or tend to agree that where an additional audit fee was proposed, this was reported to the Audit Committee in a timely manner (for example, at the audit planning stage).

Table 31: How much do you agree or disagree with the following statements with regards to the fees? (Finance Directors)						
Statements	Strongly agree or tend to agree	Strongly agree	Tend to agree	A moderate amount	Tend to disagree	Not at all
	%	%	%	%	%	%
Where an additional fee was proposed, the audit team explained the reasons for this	57	15	42	29	11	3
Where an additional audit fee was proposed, this was reported to the Audit Committee in a timely manner (for example, at the audit planning stage).	48	17	32	11	34	7

Base: all finance director respondents (162 for Row 1 and 161 for Row 2)

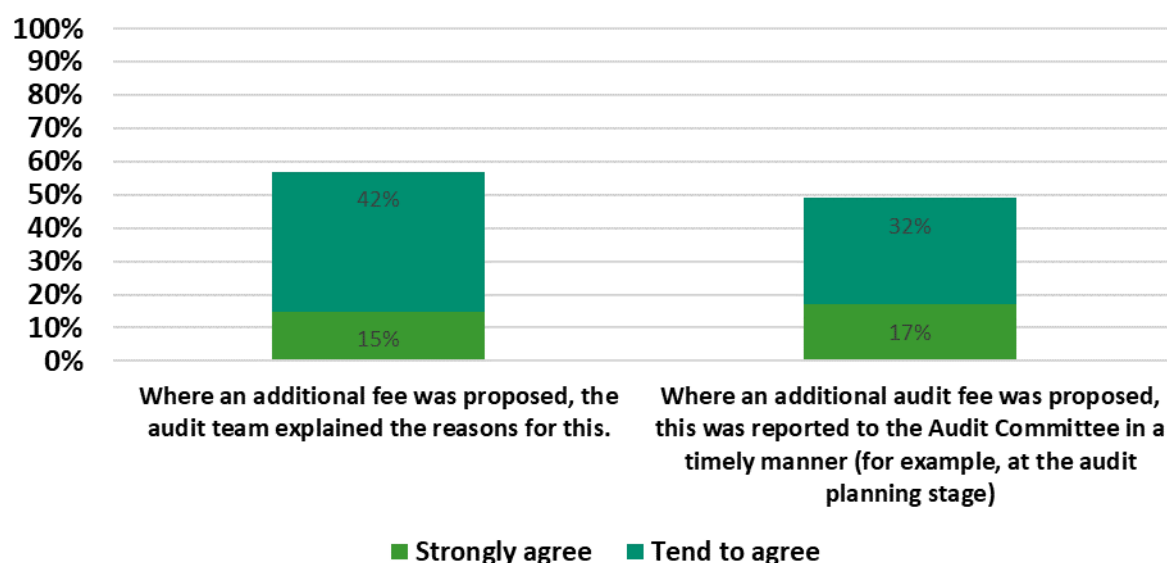
Table 32 shows, 64 per cent of Audit Committee Chair respondents also strongly agreed or tended to agree where an additional fee was proposed, the audit team explained the reasons for this. Just over half (55 per cent) of Audit Committee Chairs agreed where an additional audit fee was proposed, this was reported to the Audit Committee in a timely manner (for example, at the audit planning stage), see Figure 10 and Figure 11. These findings analysed by auditor can be seen in Tables 32 and 33.

**Table 32: How much do you agree or disagree with the following statements with regards to the fees? (Audit Committee Chairs)**

Statements	Strongly agree or tend to agree	Strongly agree	Tend to agree	A moderate amount	Tend to disagree	Not at all	Don't know
	%	%	%	%	%	%	%
Where an additional fee was proposed, the audit team explained the reasons for this.	64	20	44	14	5	4	4
Where an additional audit fee was proposed, this was reported to the Audit Committee in a timely manner (for example, at the audit planning stage)	55	23	33	13	16	4	12

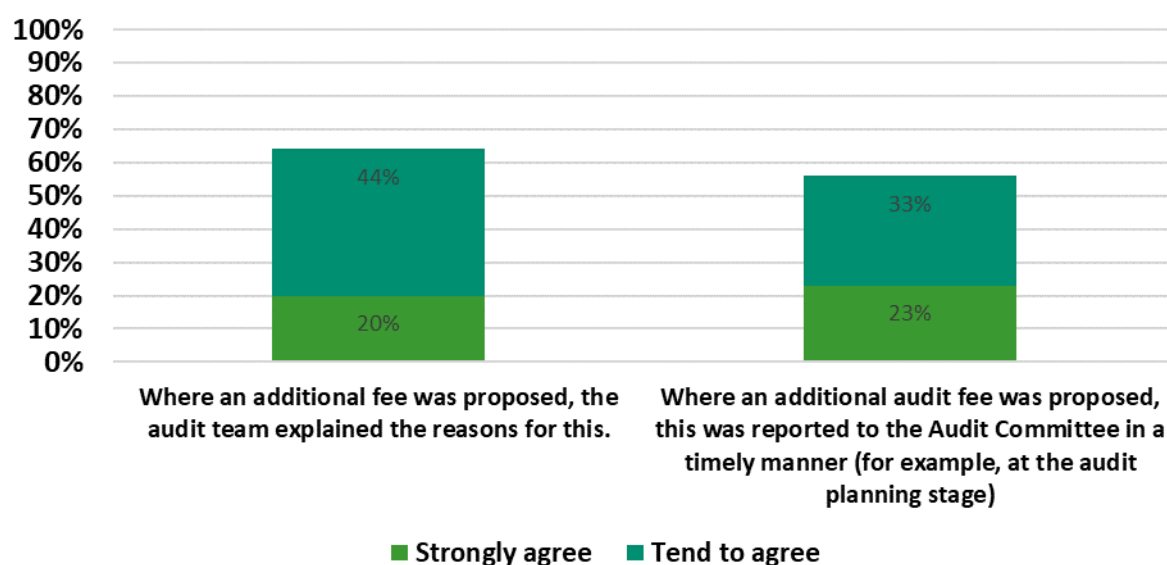
Base: all audit committee chair respondents (111 for Row 1 and 110 for Row 2)

**Figure 10: How much do you agree or disagree with the following statements with regards to the fees? (Finance Directors)**



Base: all finance director respondents (162 for Where an additional fee was proposed, the audit team explained the reasons for this and 161 for Where an additional audit fee was proposed, this was reported to the Audit Committee in a timely manner (for example, at the audit planning stage))

**Figure 11: How much do you agree or disagree with the following statements with regards to the fees? (Audit Committee Chairs)**



Base: all Audit Committee Chairs respondents (111 for Where an additional fee was proposed, the audit team explained the reasons for this and 110 for Where an additional audit fee was proposed, this was reported to the Audit Committee in a timely manner (for example, at the audit planning stage))

Table 33 and Table 34 show an analysis of statements about additional fees by auditor.

**Table 33: Where an additional fee was proposed, the audit team explained the reasons for this. Percentage and (number) selecting “very satisfied” or “fairly satisfied” by auditor**

Statements	Finance Directors	Audit Committee Chairs
	% (Nos.)	% (Nos.)
BDO	13 (1)	100 (1)
Deloitte	50 (5)	33 (3)
Ernst & Young	54 (30)	55 (22)
Grant Thornton	60 (40)	73 (30)
Mazars	76 (16)	75 (15)

Base: all finance director respondents: BDO (8), Deloitte (10), Ernst & Young (56), Grant Thornton (67) and Mazars (21). All audit committee chair respondents: BDO (1), Deloitte (9), Ernst & Young (40), Grant Thornton (41) and Mazars (20).

**Table 34: Where an additional audit fee was proposed, this was reported to the Audit Committee in a timely manner (for example, at the audit planning stage). Percentage and (number) selecting “very satisfied” or “fairly satisfied” by auditor**

Statements	Finance Directors		Audit Committee Chairs	
	%	N	%	N
BDO	33	3	100	1
Deloitte	40	4	33	3
Ernst & Young	39	22	56	22
Grant Thornton	56	36	71	30
Mazars	62	13	79	15

Base: all finance director respondents: BDO (9), Deloitte (10), Ernst & Young (57), Grant Thornton (64) and Mazars (21). All audit committee chair respondents: BDO (1), Deloitte (9), Ernst & Young (39), Grant Thornton (42) and Mazars (19).

A few comments received were about fees, these can be seen below:

“Fees above the scale fee need to be discussed during the audit to provide an indication of the fee with evidence, currently this is only discussed after completion of the audit which is not transparent.”

## Adding value

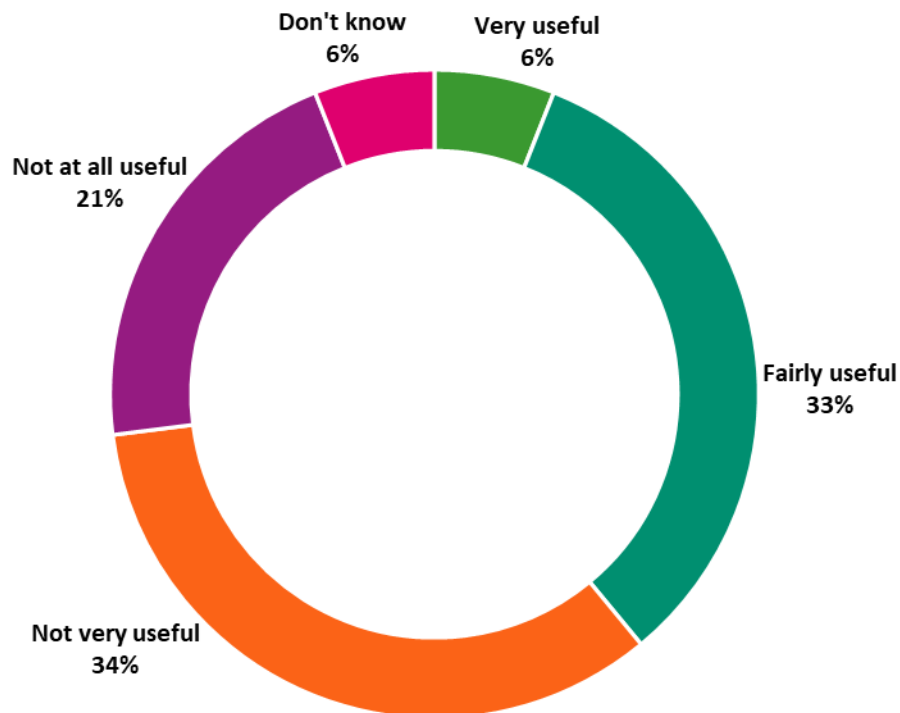
Finance Directors and Audit Committee Chairs were asked how useful the audit and its reported outcomes were in adding value and delivering improvements. Just over a half (55 per cent) of Finance Directors felt it was either not very or not at all useful. However, Audit Committee Chairs felt differently, a little under three quarters (73 per cent) of them felt it was either very or fairly useful, see Table 35 and Figure 12 and Figure 13. Findings from the audit committee survey showed, across all auditors more than 50 per cent felt it was very or fairly useful. See Table 36.

**Table 35: How useful was the audit and its reported outcomes in adding value and delivering improvements?**

Response	Finance Directors	Audit Committee Chairs
	%	%
<b>Very useful or fairly useful</b>	<b>39</b>	<b>73</b>
Very useful	6	29
Fairly useful	33	43
Not very useful	34	19
Not at all useful	21	4
Don't know	6	5

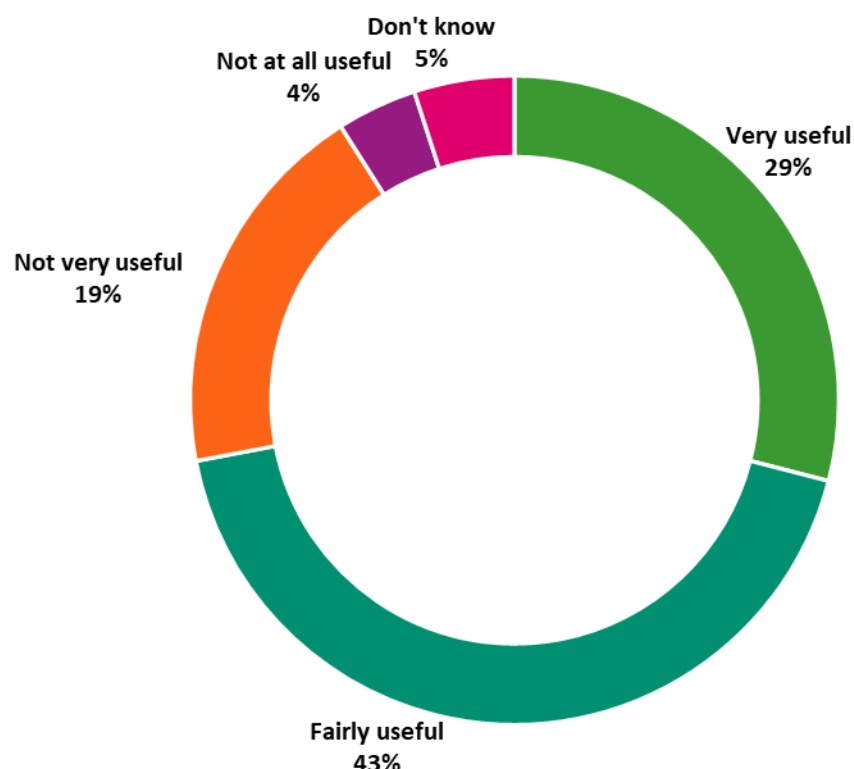
Base: all finance director respondents (180) and all audit committee chair respondents (113)

**Figure 12: How useful was the audit and its reported outcomes in adding value and delivering improvements? (Finance Directors)**



Base: all finance director respondents (180) and all audit committee chair respondents (113)

**Figure 13: How useful was the audit and its reported outcomes in adding value and delivering improvements? (Audit Committee Chairs)**



Base: all audit committee chair respondents (113)

**Table 36: How useful was the audit and its reported outcomes in adding value and delivering improvements? Numbers selecting “very satisfied” or “fairly satisfied” by auditor**

Statements	Finance Directors		Audit Committee Chairs	
	%	n	%	N
BDO	30	3	100	1
Deloitte	18	2	78	7
Ernst & Young	35	22	63	25
Grant Thornton	45	33	76	32
Mazars	44	10	81	17

Base: all finance director respondents: BDO (10), Deloitte (11), Ernst & Young (63), Grant Thornton (73) and Mazars (23). All audit committee chair respondents: BDO (1), Deloitte (9), Ernst & Young (40), Grant Thornton (42) and Mazars (21).

The NAO Code of Audit Practice 2020, applicable to audits from 2020/21, requires the auditor to report on the organisation’s arrangements to secure value for money and to report having regard to the following specified reporting criteria: financial sustainability, governance and improving economy, efficiency and effectiveness. This is a change from the previous requirement under the 2015 Code which required a binary conclusion to be provided on

the adequacy of the organisation's value for money arrangements. Finance Directors and Audit Committee Chairs were asked how useful they found this commentary in comparison with the previous year's report. Three fifths (60 per cent) of Finance Directors felt it was either very useful or fairly useful. Eighty-five per cent of Audit Committee Chairs felt it was either very or fairly useful, see Table 37.

**Table 37: How useful did you find this commentary in comparison with the previous year's report?**

Response	Finance Directors	Audit Committee Chairs
	%	%
<b>Very useful or fairly useful</b>	<b>60</b>	<b>85</b>
Very useful	14	36
Fairly useful	47	49
Not very useful	27	9
Not at all useful	8	1
Don't know	4	5

*Base: all finance director respondents (96 - does not include 84 who have not received the commentary yet) –and all audit committee chair respondents (86 - does not include 27 who have not received the commentary yet )*

One Audit Committee chair commented

“I am fully supportive of it because it looks at areas where we apparently failed to comply with governance best practice”

Those Finance Directors and Audit Committee Chairs that felt the audit and its reported outcomes was either not very useful or not at all useful in adding value and delivering improvements were asked what could have been done differently to make the audit of more value to the organisation. The Finance Directors survey received 132 comments. The two main areas cited were a return to ‘timely’ audit opinions and a change to the audit focus:

“The audit focuses heavily on asset valuations/pension valuations which have not real impact on the organisation. These require significant time and resource and go backwards and forwards as these all get referred to other experts that EY use, and it take a long time to agree things. Unless this is changed in some way audits will not be completed across LG in a timely fashion.”

The Audit Committee Chairs survey received 74 comments, the key theme highlighted again being timeliness.



## Additional comments

Finance Directors and Audit Committee Chairs were asked if they had any additional comments. The Finance Directors survey received 91 comments and the Audit Committee Chairs survey received 53 comments.

Key points raised were dissatisfaction with the accounts and audit regime, the lack of audit staff and concerns with aspects of the audit process for example:

“Something radical and urgent needs to be done to get audits focused on real risks and get them back on time. It is in the vast majority of cases audit firms failing to deliver, as they auditing to standard set by a regulator who appears to have no concept of the real financial risks faced in local authorities. As evidenced by MRP issue seen in LA sector.”

“It is appreciated that the firm are very short staffed, but we have had no continuity at manager level through the audit. This has meant additional explanations have been required at very late stages meaning the clarity was somewhat watered down as memories fade.”

“The auditors appointed their own set of experts to review asset and pension valuation. The Council became caught between two sets of experts each sticking to their own conclusions leading to unresolved and entrenched positions.”

## Appendix A: Survey questionnaire – Finance Directors

### PSAA Audit Feedback Survey 2021 - Finance Directors

This survey is conducted by the LGA on behalf of Public Sector Audit Appointments (PSAA). PSAA monitors the performance of the audit firms it has appointed to undertake audits under the Local Audit and Accountability Act 2014. The results of this monitoring provide audited bodies and other stakeholders with information on the quality of audit services being provided and helps to identify areas for improvement.

In order to inform this monitoring process, it is vital that PSAA understand the views of the bodies it appoints the auditors for, establishing how useful the audit process and outputs are and considering how auditors can improve in this regard.

The results of our second survey were published in August 2021. Information on the survey and the report can be found on our website at: [Annual Client Surveys from 2018/19 - PSAA](#). The results were discussed with the audit firms, enabling them to use the feedback to improve the quality of audit services provided.

All audit work is carried out in accordance with the NAO's Code of Audit Practice: <https://www.nao.org.uk/code-audit-practice/>. The Code requires auditors to consider more than the financial statements as part of their work – in particular, auditors consider and report on the organisation's value for money arrangements.

With all that in mind, and recognising the significant demands on your time, PSAA is inviting you to take part in a survey about your view and experiences of your organisation's most recent external audit. The survey which should take no longer than 10 minutes to complete.

Q2.1 In order to provide you with the opportunity to be as open and frank as possible, PSAA has asked the LGA to administer the survey. We do however ask you to provide the name of your external audit firm and type of authority so that we can identify sector and audit supplier trends.

There is an opportunity at the end of the survey for you to provide comments, whether general in nature or specific to any of the questions posed in the survey.

If you stop before completing the survey, you can come back to this page using the link supplied in the email and you will be able to continue where you left off. To ensure your answers have been saved, click on the 'next' button at the bottom of the page that you were working on before exiting.

All responses will be treated confidentially. Information will be aggregated, and no individual or authority will be identified in any publications without your consent. Identifiable information may be used internally within the LGA and PSAA but will only be held and processed in accordance with our privacy statement. We are undertaking this survey to aid the legitimate interests of the LGA in supporting and representing authorities.

In the survey the word 'auditor' covers the firm and the audit partner. 'Audit Committee' is used to refer to the committee that the auditor reports to.

If you would like to see an overview of the questions before completing the survey online, you can access a PDF here: [PSAA Audit Feedback Survey 2021 Financial Directors](#)

If you have any queries about completing the survey, please contact the LGA Research and Information Team at [Research@local.gov.uk](mailto:Research@local.gov.uk).

Please complete the survey at your earliest convenience and no later than 4 March 2022.

If you wish to make any other comments or raise matters directly with PSAA outside of the survey process, please contact PSAA by email at [generalenquiries@psaa.co.uk](mailto:generalenquiries@psaa.co.uk).

Q3.1 Please amend the details we have on record if necessary.

- ☐ Name \_\_\_\_\_
- ☐ Authority \_\_\_\_\_
- ☐ Job title \_\_\_\_\_
- ☐ Email address \_\_\_\_\_
- ☐ Audit firm \_\_\_\_\_

Q4.1 1. This survey has been designed to be completed anonymously. If you have specific concerns that you have not already discussed with your auditor that you would like referred, please indicate that you are willing for us to pass your comments and contact details to your auditor for follow up

- ☐ I am willing for my contact details and survey answers to be passed to my auditor so that they can contact me to discuss my views further
- ☐ I would like my survey data and contact details to remain anonymous

Q4.2 2. This year we are seeking your views of the service provided by your external auditor based on the audit work performed during the last calendar year (2021). Please can you state what financial/audit year the work undertaken relates to.

- ☐ 2019/20 and earlier years
- ☐ 2020/21

Q5.1 3. To what extent did the audit service provided to your organisation meet your expectations as set out in the auditor's audit planning documentation, allowing for the impact of the pandemic?

- ☐ To a great extent
- ☐ To a moderate extent
- ☐ To a small extent
- ☐ Not at all
- ☐ Don't know

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Q5.2 4. Was your audit completed by the target date which is set out within the audit planning documentation?

- ☐ Yes
- ☐ No
- ☐ Don't know

*Skip To: End of Block If 4. Was your audit completed by the target date which is set out within the audit planning documen... = Yes*

*Skip To: End of Block If 4. Was your audit completed by the target date which is set out within the audit planning documen... = Don't know*

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*Display This Question:*

*If 4. Was your audit completed by the target date which is set out within the audit planning documen... = No*

Q5.3 5. Why was the audit not completed by this time?

*Please select all that apply.*

- ☐ Complexities in the organisation's financial situation
  - ☐ Resourcing issues within finance team
  - ☐ Resourcing issues on the part of the audit firm
  - ☐ Resolving issues raised during the audit
  - ☐ Other reasons (please specify)
- 

☐ ☒ Don't know

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*Display This Question:*

*If 4. Was your audit completed by the target date which is set out within the audit planning document... = No*

Q5.4 6. How much do you agree or disagree with the following statements in relation to the audit being delayed beyond the target date?

	Strongly agree	Tend to agree	A moderate amount	Tend to disagree	None at all	Don't know
The need to delay the audit beyond the target date was communicated on a timely basis	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The underlying reason for the need to delay the audit opinion was communicated on a timely basis	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The auditor made arrangements to minimise disruption to the organisation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Q6.1 7. To what extent do you agree or disagree with the following statements in relation to efficiency and effectiveness of the audit?

	Strongly agree	Tend to agree	Neither agree nor disagree	Tend to disagree	Strongly disagree	Don't know
Communications were frequent throughout the audit process	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Communications were provided to ensure that no surprises occurred throughout the audit process	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Q6.2 8. One of the consequences of the pandemic has been remote working by both the finance team and the audit team. In your experience of remote working applied to the delivery of your audit, to what extent do you agree or disagree with the following statements in relation to efficiency and effectiveness of the audit?

	Strongly agree	Tend to agree	Neither agree or disagree	Tend to disagree	Strongly disagree	Don't know
The audit team worked effectively with officers to deliver a remote audit	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The auditor was able to communicate their requirements for remote working to ensure a smooth transition from face to face communication	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I was able to make contact with the auditor when I needed to	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Q7.1 9. The following themes will have had a significant impact on the audit. How much did the auditors communicate with you on the areas below?

	A great deal	A fair amount	Not very much	None at all	Don't know
Disclosures	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Financial Resilience	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Valuations	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>



Q7.2 10. How much do you agree or disagree with the following statements in relation to the skills and tools of the audit team?

	Strongly agree	Tend to agree	Neither agree nor disagree	Tend to disagree	Strongly disagree	Don't know
Technical experts brought in provided the required level of skills and experience to facilitate the audit	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The auditor could be approached to act as a sounding board when required.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Q7.3 11. Did the audit committee meet privately with the auditors without officers present, for example during any pre-committee meetings?

- ☐ Yes
- ☐ No
- ☐ Don't know

Q7.4 12. How satisfied were you with your auditor's performance in the audit committee meetings?

- ☐ Very satisfied
- ☐ Fairly satisfied
- ☐ Neither satisfied nor dissatisfied
- ☐ Fairly dissatisfied
- ☐ Very dissatisfied
- ☐ Don't know

Q8.1 13. How satisfied or dissatisfied were you with the competence of the following members of the audit team?

	Very satisfied	Fairly satisfied	Neither satisfied nor dissatisfied	Fairly dissatisfied	Very dissatisfied	Don't know
Partner	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Manager / team leader	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Audit team members	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Central team	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Experts	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Q8.2 14. How much do you agree or disagree with the following statements with regards to the fees?

	Strongly agree	Tend to agree	A moderate amount	Tend to disagree	None at all	Don't know
Where an additional fee was proposed, the audit team explained the reasons for this.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Where an additional audit fee was proposed, this was reported to the Audit Committee in a timely manner (for example, at the audit planning stage).	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Q9.1 15. How useful was the financial statements audit and its reported outcomes in adding value and delivering improvements?

- ☐ Very useful
- ☐ Fairly useful
- ☐ Not very useful
- ☐ Not at all useful
- ☐ Don't know

Q9.3 16. The NAO Code of Audit Practice 2020, applicable to audits from 2020/21, requires the auditor to report on the organisation's arrangements to secure value for money and to report having regard to the following specified reporting criteria: financial sustainability, governance and improving economy, efficiency and effectiveness. This is a change from the previous requirement under the 2015 Code which required a binary conclusion to be provided on the adequacy of the organisation's vfm arrangements. How useful did you find this commentary in comparison with the previous year's report?

- ☐ Very useful
  - ☐ Fairly useful
  - ☐ Not very useful
  - ☐ Not at all useful
  - ☐ Don't know
  - ☐ Have not received the commentary yet
- 

Q9.2 17. What could have been done differently to make the audit of more value to the organisation?

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Q9.4 18. Are there any additional comments you would like to make? Where these comments are in relation to a specific question, please state which question they relate to.

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Q10.1

Once you press the 'Submit' button below, you will have completed the survey.

Many thanks for taking the time to complete this survey. You are in control of any personal data that you have provided to us in your response. You can contact us at all times to have your information changed or deleted. You can find our full privacy policy here: [click here to see our privacy policy](#)

## Appendix B: Survey questionnaire – Audit Committee Chairs

### PSAA Audit Feedback Survey 2021 - Audit Committee Chairs

This survey is conducted by the LGA on behalf of Public Sector Audit Appointments (PSAA). PSAA monitors the performance of the audit firms it has appointed to undertake audits under the Local Audit and Accountability Act 2014. The results of this monitoring provide audited bodies and other stakeholders with information on the quality of audit services being provided and helps to identify areas for improvement.

In order to inform this monitoring process, it is vital that PSAA understand the views of the bodies it appoints the auditors for, establishing how useful the audit process and outputs are and considering how auditors can improve in this regard.

The results of our second survey were published in August 2021. Information on the survey and the report can be found on our website at: [Annual Client Surveys from 2018/19 - PSAA](#). The results were discussed with the audit firms, enabling them to use the feedback to improve the quality of audit services provided.

All audit work is carried out in accordance with the NAO's Code of Audit Practice: <https://www.nao.org.uk/code-audit-practice/>. The Code requires auditors to consider more than the financial statements as part of their work – in particular, auditors consider and report on the organisation's value for money arrangements.

With all that in mind, and recognising the significant demands on your time, PSAA is inviting you to take part in a survey about your view and experiences of your organisation's most recent external audit. The survey which should take no longer than 10 minutes to complete.

Q2.1 In order to provide you with the opportunity to be as open and frank as possible, PSAA has asked the LGA to administer the survey. We do however ask you to provide the name of your external audit firm and type of authority so that we can identify sector and audit supplier trends.

There is an opportunity at the end of the survey for you to provide comments, whether general in nature or specific to any of the questions posed in the survey.

If you stop before completing the survey, you can come back to this page using the link supplied in the email and you will be able to continue where you left off. To ensure your answers have been saved, click on the 'next' button at

the bottom of the page that you were working on before exiting.

All responses will be treated confidentially. Information will be aggregated, and no individual or authority will be identified in any publications without your consent. Identifiable information may be used internally within the LGA and PSAA but will only be held and processed in accordance with our privacy statement. We are undertaking this survey to aid the legitimate interests of the LGA in supporting and representing authorities.

In the survey the word 'auditor' covers the firm and the audit partner. 'Audit Committee' is used to refer to the committee that the auditor reports to.

If you would like to see an overview of the questions before completing the survey online, you can access a PDF here:

If you have any queries about completing the survey, please contact the LGA Research and Information Team at [Research@local.gov.uk](mailto:Research@local.gov.uk).

Please complete the survey at your earliest convenience and no later than 4 March 2022.

If you wish to make any other comments or raise matters directly with PSAA outside of the survey process, please contact PSAA by email at [generalenquiries@psaa.co.uk](mailto:generalenquiries@psaa.co.uk).

Q3.1 Please amend the details we have on record if necessary.

- ☐ Name \_\_\_\_\_
- ☐ Authority \_\_\_\_\_
- ☐ Job title \_\_\_\_\_
- ☐ Email address \_\_\_\_\_
- ☐ Audit firm \_\_\_\_\_

Q4.1 1. This survey has been designed to be completed anonymously. If you have specific concerns that you have not already discussed with your auditor that you would like referred, please indicate that you are willing for us to pass your comments and contact details to your auditor for follow up

- ☐ I am willing for my contact details and survey answers to be passed to my auditor so that they can contact me to discuss my views further
- ☐ I would like my survey data and contact details to remain anonymous

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Q4.2 2. This year we are seeking your views of the service provided by your external auditor based on the audit work performed during the last calendar

year (2021). Please can you state what financial/audit year the work undertaken relates to.

- ☐ 2019/20 and earlier years
- ☐ 2020/21

Q5.1 3. To what extent did the audit service provided to your organisation meet your expectations as set out in the auditor's audit planning documentation, allowing for the impact of the pandemic?

- ☐ To a great extent
- ☐ To a moderate extent
- ☐ To a small extent
- ☐ Not at all
- ☐ Don't know

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Q5.2 4. Was your audit completed by the target date which is set out within the audit planning documentation?

- ☐ Yes
- ☐ No
- ☐ Don't know

*Skip To: End of Block If 4. Was your audit completed by the target date which is set out within the audit planning documen... = Yes*

*Skip To: End of Block If 4. Was your audit completed by the target date which is set out within the audit planning documen... = Don't know*

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*Display This Question:*

*If 4. Was your audit completed by the target date which is set out within the audit planning documen... = No*



Q5.3 5. Why was the audit not completed by this time?

*Please select all that apply.*

- ☐ Complexities in the organisation's financial situation
  - ☐ Resourcing issues within finance team
  - ☐ Resourcing issues on the part of the audit firm
  - ☐ Resolving issues raised during the audit
  - ☐ Other reasons (please specify)
- 

☐ ☒ Don't know

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*Display This Question:*

*If 4. Was your audit completed by the target date which is set out within the audit planning document... = No*

Q5.4 6. How much do you agree or disagree with the following statements in relation to the audit being delayed beyond the target date?

	Strongly agree	Tend to agree	A moderate amount	Tend to disagree	None at all	Don't know
The need to delay the audit beyond the target date was communicated on a timely basis	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The underlying reason for the need to delay the audit opinion was communicated on a timely basis	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The auditor made arrangements to minimise disruption to the organisation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Q6.1 7. To what extent do you agree or disagree with the following statements in relation to efficiency and effectiveness of the audit?

	Strongly agree	Tend to agree	Neither agree nor disagree	Tend to disagree	Strongly disagree	Don't know
Communications were frequent throughout the audit process	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Communications were provided to ensure that no surprises occurred throughout the audit process	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Q7.1 8. The following themes will have had a significant on the impact of the audit. How much did the auditors communicate with you on the areas below?

	A great deal	A fair amount	Not very much	None at all	Don't know
Disclosures	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Financial Resilience	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Valuations	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Q7.2 9. Did the audit committee meet privately with the auditors without officers present, for example during any pre-committee meetings?

- ☐ Yes
- ☐ No
- ☐ Don't know

Q7.3 10. How satisfied were you with your auditor's performance in the audit committee meetings?

- ☐ Very satisfied
- ☐ Fairly satisfied
- ☐ Neither satisfied nor dissatisfied
- ☐ Fairly dissatisfied
- ☐ Very dissatisfied
- ☐ Don't know

Q8.1 11. How much do you agree or disagree with the following statements with regards to the fees?

	Strongly agree	Tend to agree	A moderate amount	Tend to disagree	None at all	Don't know
Where an additional fee was proposed, the audit team explained the reasons for this.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Where an additional audit fee was proposed, this was reported to the Audit Committee in a timely manner (for example, at the audit planning stage).	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Q9.1 12. How useful was the financial statements audit and its reported outcomes in adding value and delivering improvements?

- ☐ Very useful
  - ☐ Fairly useful
  - ☐ Not very useful
  - ☐ Not at all useful
  - ☐ Don't know
- 

Q9.2 13. The NAO Code of Audit Practice 2020, applicable to audits from 2020/21, requires the auditor to report on the organisation's arrangements to secure value for money and to report having regard to the following specified reporting criteria: financial sustainability, governance and improving economy, efficiency and effectiveness. This is a change from the previous requirement under the 2015 Code which required a binary conclusion to be provided on the adequacy of the organisation's vfm arrangements. How useful did you find this commentary in comparison with the previous year's report.?

- ☐ Very useful
  - ☐ Fairly useful
  - ☐ Not very useful
  - ☐ Not at all useful
  - ☐ Don't know
  - ☐ Have not received the commentary yet
- 

Q9.3 14. What could have been done differently to make the audit of more value to the organisation?

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Q9.4 15. Are there any additional comments you would like to make? Where these comments are in relation to a specific question, please state which question they relate to.

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Q10.1

Once you press the 'Submit' button below, you will have completed the survey.

Many thanks for taking the time to complete this survey. You are in control of any personal data that you have provided to us in your response. You can contact us at all times to have your information changed or deleted. You can find our full privacy policy here: [click here to see our privacy policy](#)



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