Year ended 31 March 2017

October 2017

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Executive summary

Purpose of this letter
Our Annual Audit Letter (Letter) summarises the key findings arising from the work we have carried out at Buckinghamshire County Council ('you' or 'the Council') for the year ended 31 March 2017.

This Letter provides a commentary on the results of our work to you and your external stakeholders, and highlights issues we wish to draw to the attention of the public. In preparing this letter, we have followed the National Audit Office (NAO)'s Code of Audit Practice (the Code) and Auditor Guidance Note (AGN) 07 – 'Auditor Reporting'.

We reported the detailed findings from our audit work to your Regulatory and Audit Committee (as those charged with governance) in our Audit Findings Report on 26 July 2017.

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

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

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

Our work
Financial statements opinion
We gave an unqualified opinion on your financial statements on 28 July 2017.

Value for money conclusion
In August 2014, Ofsted issued a report on the inspection of services for children in need of help and protection, looked after children and care leavers, and their review of effectiveness of the Local Safeguarding Children Board. They concluded that, overall, children’s services in Buckinghamshire were inadequate. You have been responsive to the issues identified by the inspection and undertaken a series of actions, as part of a strategy to improve children’s services.

During the last twelve months you have been subject to four monitoring visits from Ofsted. In their letters dated September 2016, January 2017, June 2017 and August 2017 they reported that you have made steady progress improving children’s services, while noting that there remain some areas where the pace in achieving the change required has been too slow.

You have not achieved your aspiration set out at the start of the improvement programme for children’s services of improving the service to a “good” Ofsted rating within two years and the programme remains in progress. This reflects that the original two year target for improvement was aspirational and may not have been based upon a realistic assessment of the time that would be taken to bring about the required improvements.

Except for the matter set out above in relation to the arrangements for the management of children’s services, we were satisfied that you have put in place proper arrangements to ensure economy, efficiency and effectiveness in your use of resources during the year ended 31 March 2017. We therefore qualified our value for money conclusion in respect of this issue. We issued our conclusion on 29 September 2017, ahead of the statutory deadline.
Whole of government accounts
We completed work on your consolidation return following guidance issued by the NAO and issued our assurance statement on 29 September 2017.

Certificate
We certified that we had completed the audit of Buckinghamshire County Council in accordance with the requirements of the Code on 29 September 2017.

Other work completed
During 2016/17 we completed the following additional work for you:

• Certification of your teachers’ pension return for 2015/16 in line with the certification instructions.
• Corporation tax compliance work for the Buckinghamshire Care group.
• A review of your strategic appraisal analysis on options for local government reorganisation in Buckinghamshire. We did not express a conclusion on the appropriateness of the options considered for Buckinghamshire. We verified that the analysis supporting the options appraisal performed was reasonable and internally consistent.

Working with you
We would like to record our appreciation for the assistance and co-operation provided to us during our audit.

Grant Thornton UK LLP
October 2017
Audit of the accounts

Our audit approach

Materiality

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

We determined materiality for our audit of your accounts to be £15.9 million, which is 2% of your gross revenue expenditure as per your prior year 2015/16 audited accounts. We used this benchmark as, in our view, users of your accounts are most interested in how you have spent the income you have raised from taxation and grants during the year.

We set a lower threshold, of £795,000, above which we reported errors to the Regulatory and Audit Committee in our Audit Findings Report.

Pension Fund

For the audit of the Buckinghamshire Pension Fund accounts, we determined materiality to be £22.2 million, which was 1% of the Fund’s net assets as at 31 March 2016 as per the prior year audited accounts. We used this benchmark as, in our view, users of the Pension Fund accounts are most interested in the value of assets available to fund pension benefits.

We set a threshold of £1,111,000 above which we reported errors to the Regulatory and Audit Committee.

The scope of our audit

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

• your accounting policies are appropriate, have been consistently applied and adequately disclosed;

• significant accounting estimates made by the Director of Finance and Assets are reasonable; and

• the overall presentation of the financial statements gives a true and fair view.

We also read the narrative report and annual governance statement to check they were consistent with our understanding of you and the financial statements on which we gave our opinion.

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

Our audit approach was based on a thorough understanding of your business and is risk based.

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

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

<table>
<thead>
<tr>
<th>Risks identified in our audit plan</th>
<th>How we responded to the risk</th>
<th>Findings and conclusions</th>
</tr>
</thead>
</table>
| **The revenue cycle includes fraudulent transactions** **Under ISA (UK&I) 240 there is a presumed risk that revenue may be misstated due to the improper recognition of revenue.** This presumption can be rebutted if the auditor concludes that there is no risk of material misstatement due to fraud relating to revenue recognition. | Having considered the risk factors set out in ISA240 and the nature of the revenue streams at Buckinghamshire County Council, we determined that the risk of fraud arising from revenue recognition can be rebutted, because:  
• there is little incentive to manipulate revenue recognition;  
• opportunities to manipulate revenue recognition are very limited; and  
• the culture and ethical frameworks of local authorities, including Buckinghamshire County Council, mean that all forms of fraud are seen as unacceptable.  

Though we did not identify revenue recognition as a significant risk we have nevertheless tested the occurrence of revenue for all of the Council's material revenue streams. | Our audit work did not identify any issues in respect of revenue recognition.                                                                                                                                                                                                                                                                                                                     |
| **Management over-ride of controls** **Under ISA (UK&I) 240 it is presumed that the risk of management over-ride of controls is present in all entities.** | We completed the following work in respect of this risk:  
• walkthrough of systems and controls relating to the posting of journal entries;  
• review of journal entry process and selection of unusual journal entries for risk-based testing back to supporting documentation;  
• review of accounting estimates, judgements and decisions made by management; and  
• review of unusual significant transactions. | Our audit work did not identify any issues in respect of management over-ride of controls.                                                                                                                                                                                                                                                                                                                   |
Audit of the accounts

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

<table>
<thead>
<tr>
<th>Risks identified in our audit plan</th>
<th>How we responded to the risk</th>
<th>Findings and conclusions</th>
</tr>
</thead>
</table>
| Valuation of property, plant and equipment | We completed the following work in respect of this risk:  
- review of management’s processes and assumptions for the calculation of the estimate;  
- review of the competence, expertise and objectivity of the external valuer Carter Jonas;  
- review of the instructions issued to Carter Jonas and the scope of their work;  
- discussions with valuer about the basis on which the valuation is carried out and challenge of the key assumptions;  
- review and challenge of the information used by the valuer to ensure it is robust and consistent with our understanding;  
- testing of revaluations made during the year to ensure they are input correctly into your asset register; and  
- evaluation of the assumptions made by management for those assets not revalued during the year and how management has satisfied themselves that these are not materially different to current value. | Our testing of revaluations made during the year identified a £2,054k overstatement of the gain on revaluation of assets as a result of an error in the input into the fixed asset register of the valuation of school buildings for Stokenchurch Primary School. This was adjusted within the final version of the financial statements and we verified that this was an isolated error. Our audit work did not identify any other issues in respect of the valuation of property, plant and equipment. |
| Valuation of pension fund net liability | We completed the following work in respect of this risk:  
- identification of the controls put in place by management to ensure that the pension fund liability is not materially misstated and assessment of whether these controls were implemented as expected and whether they are sufficient to mitigate the risk of material misstatement;  
- review of the competence, expertise and objectivity of the actuary who carried out your pension fund valuation, Barnett Waddingham.  
- review of the reasonableness of the actuarial assumptions made; and  
- review of the consistency of the pension fund asset and liability and disclosures in notes to the financial statements with the actuarial report from Barnett Waddingham. | We identified that the pension fund net liability was overstated by £50,281k owing to the incorrect recognition of unfunded teachers pension liabilities. This was amended in the final, audited statements. Our audit work did not identify any other material issues in respect of valuation of the pension fund net liability. |
Audit of the accounts – Pension Fund

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

<table>
<thead>
<tr>
<th>Risks identified in our audit plan</th>
<th>How we responded to the risk</th>
<th>Findings and conclusions</th>
</tr>
</thead>
</table>
| **Level 3 Investments Valuation is incorrect** | • We updated our understanding of your process for valuing Level 3 investment through discussions with relevant personnel from the Pension Fund.  
• For a sample of private equity investments, we tested valuations by obtaining and reviewing the audited accounts at latest date for individual investments and agreeing these to the fund manager reports at that date. We then completed a reconciliation of those values to the values at 31st March with reference to known movements in the intervening period.  
• We reviewed the nature and basis of estimated values and considered what assurance management has over the year end valuations provided for these types of investments. | Our audit work did not identify any issues in respect of valuation of Level 3 investments. |
Audit of the accounts

Audit opinion
We gave an unqualified opinion on your accounts on 28 July 2017, well in advance of the 30 September 2017 national deadline.

You made the accounts available for audit in line with the agreed timetable, and provided a good set of supporting working papers. The finance team responded promptly and efficiently to our queries during the audit.

Issues arising from the audit of the accounts
We reported the key issues from our audit of your accounts to your Regulatory and Audit Committee on 26 July 2017.

Pension fund accounts
We also reported the key issues from our audit of accounts of the Pension Fund hosted by the Council to your Regulatory and Audit Committee on 26 July 2017.

Annual Governance Statement and Narrative Report
We are required to review your Annual Governance Statement and Narrative Report. You published these documents on your website with the draft accounts in line with the national deadlines. Both documents were prepared in line with the relevant guidance and were consistent with the supporting evidence provided by you and with our knowledge of the Council.

Whole of Government Accounts (WGA)
We carried out work on your consolidation schedule in line with instructions provided by the NAO. We issued a group assurance certificate which noted unreported inter-group balances of £62.5m relating to temporary loans from other local authorities. Your finance team were unable to match these balances within the WGA pack due to a technical issue and notified HM Treasury in advance of this matter.
Value for Money conclusion

Background
We carried out our review in accordance with the NAO Code of Audit Practice (the Code), following the guidance issued by the NAO in November 2016 which specified the criterion for auditors to evaluate:

In all significant respects, the audited body takes properly informed decisions and deploys resources to achieve planned and sustainable outcomes for taxpayers and local people.

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

The key risks we identified and the work we performed are set out on pages 11 – 13

Overall VfM conclusion
We are satisfied that, in all significant respects, except for the matter we identify below, you had proper arrangements to secure economy, efficiency and effectiveness in your use of resources for the year ending 31 March 2017.

Based on our review of your arrangements to secure economy, efficiency and effectiveness in your use of resources we considered the following issue which gave rise to a qualified Value for Money conclusion.

You have continued to make significant progress in addressing the arrangements that led to the inadequate rating. However, while improvements have been noted, it is clear that challenges remain, for example around ensuring consistency of social care practice. As a result of the findings reported by Ofsted and the independent chair of your improvement panel as at that time, in October 2016 the Minister of State for Children and Families wrote to you to confirm his intention to maintain the current level of Department of for Education intervention at Buckinghamshire County Council in respect of children’s services.

During the last twelve months you have been subject to four monitoring visits from Ofsted and in their letters dated September 2016, January 2017, June 2017 and August 2017, they reported that steady progress has been made with improving children’s services, while noting that there remain some areas where the pace in achieving the change required has been too slow.

Based on our review, with the exception of the matter set out above in relation to the arrangements for the management of children’s services, we were satisfied that in all significant respects you have put in place proper arrangements to secure economy, efficiency and effectiveness in your use of resources for the year ended 31 March 2017.

This qualification relates only to the issues noted in relation to the Ofsted inspection of children’s services dated August 2014. In all other respects we are satisfied that you have appropriate arrangements in place for securing economy, efficiency and effectiveness.

In August 2014, Ofsted issued a report on the inspection of services for children in need of help and protection, looked after children and care leavers, and their review of effectiveness of the Local Safeguarding Children Board. The report concluded that, overall, children’s services in Buckinghamshire were inadequate. You have been responsive to the issues identified by the inspection and undertaken a series of actions, as part of a strategy to improve children’s services.
## Value for Money

<table>
<thead>
<tr>
<th>Risk identified</th>
<th>Work carried out</th>
<th>Findings and conclusions</th>
</tr>
</thead>
</table>
| **Local Government reorganisation**  
You are considering different models of local government organisation across Buckinghamshire. These considerations may substantially alter the way public services are delivered across the county. | Discussion with officers around the on-going proposals to assess your preparedness for moving to new configurations should this arise. | In September 2016, you undertook a strategic options appraisal for future models of unitary local government. Your review concluded that a single unitary authority would achieve the greatest level of annual revenue savings of the three options considered and concluded that this would be your preferred model for configuring services going forward. We do not express a conclusion on whether this is the most appropriate of the options considered for Buckinghamshire but we note that the analysis supporting the options appraisal performed was reasonable and internally consistent. **On the basis of the work completed we have concluded that the risk was sufficiently mitigated and that you have proper arrangements.** |
| **Effectiveness and accountability frameworks**  
There has been significant transformation in recent years in the effectiveness and accountability frameworks in place for service delivery. This has included programmes to transform the culture and operational structure of the Council to facilitate more flexible and commercial ways of working. | Discussions with relevant officers involved in the transition and will review committee reports and other relevant documents relating to the monitoring of the roll-out of new operating arrangements to children’s and adults’ services. | Over recent years, there has been significant change in your operating structures and accountability frameworks for oversight of your arrangements for service delivery. It is clear to us that significant progress has been made in moving to a leaner and more commercial operating model. This has supported your continued attainment in 2016/17 of budget savings and increased levels of income generation. Contract management has been recognised by officers and internal audit as an area where you need to improve. This is currently reported as a risk on your strategic risk register. **On the basis of the work completed we have concluded that the risk was sufficiently mitigated and that you have proper arrangements.** |
| **Funding pressures**  
In light of the increasing funding pressures that you face, there is a risk that you will not be able to generate new revenue streams or deliver saving cuts of sufficient scale to maintain a balanced budget over the period covered by the Medium Term Financial Plan. | We reviewed recent performance against the budget and considered the reasonableness of the assumptions upon which the Medium Term Financial Plan is based. We also reviewed and considered the impact of the devolution and reorganisation agenda in Buckinghamshire on medium term financial planning. | You have arrangements in place to support robust financial planning. Overall you have performed well in 2016/17 from a financial control perspective, delivering an overall surplus of £6.1m while delivering significant savings to mitigate an £18.1m reduction in revenue support grant funding compared to 2015/16. Though you have a good recent track record on delivering budgets and savings plans, in common with other local authorities you face a challenging financial settlement going forward. Your revenue support grant is set to fall from just over £60m in 2013/14 to zero by 2019/20, while over the same period demand for your services is forecast to increase. You have deployed considerable effort seeking to mitigate these risks in your medium term financial plans and, whilst the challenge increases year on year, have demonstrated a strong history of being able to meet these challenges and delivering planned financial targets. **On the basis of the work completed we have concluded that the risk was sufficiently mitigated and that you have proper arrangements.** |
### Value for Money (continued)

<table>
<thead>
<tr>
<th>Risk identified</th>
<th>Work carried out</th>
<th>Findings and conclusions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ofsted inspection of children’s services</td>
<td>We reviewed the progress you have made and the findings from inspectors and reviewers in respect of your arrangements as you implement change. We also considered your performance against objectives and targets in delivering a safe and reliable children’s service and take these into account in forming our conclusion.</td>
<td>During 2016/17, you continued the improvement journey to develop and improve children’s services in response to the findings identified by Ofsted in 2014, when you were judged “Inadequate”. You have continued to invest in developing the children’s services function and have ensured that the delivery of the improvement plan is a key priority for you.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>During the last twelve months you have been subject to four monitoring visits from Ofsted. In their letters dated September 2016, January 2017, June 2017 and August 2017, Ofsted consistently reported that steady progress has been made with improving children’s services, but noted that there remain some areas where the pace in achieving the change required has been too slow.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Over the same period, the independent chair of the improvement panel for children’s services has also submitted reports to the DfE which have reported a similarly positive level of continued improvement, while also identifying areas where concerns remain.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>The overview of progress made during the year, as reported by Ofsted, is consistent with your own internal monitoring, which highlights that performance has improved but that there remain areas where performance targets are not being met. A positive trend is that the percentage of qualified social workers on an agency contract has reduced during the year as a result of greater conversion of temporary staff to permanent positions. Based on the feedback received during the year from Ofsted, the focus of your improvement has now moved from ensuring compliance to driving improvement through embedding consistency in good practice.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Following the completion of the four monitoring visits from Ofsted, you have now re-entered the “pool” of authorities that can be selected for a full inspection. Your officers expect a full inspection to take place before the end of 2017. The decision of Ofsted not to undertake further monitoring visits was taken due to the amount of time that has elapsed since the previous full inspection and does not indicate any judgement on the level of improvement that has been achieved.</td>
</tr>
</tbody>
</table>

*continued...*
Value for Money (continued)

<table>
<thead>
<tr>
<th>Risk identified</th>
<th>Work carried out</th>
<th>Findings and conclusions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ofsted inspection of children’s services</td>
<td>We reviewed the progress you have made and the findings from inspectors and reviewers in respect of your arrangements as you implement change. We also considered your performance against objectives and targets in delivering a safe and reliable children’s service and take these into account in forming our conclusion.</td>
<td>continued......</td>
</tr>
</tbody>
</table>

Based on the findings reported by Ofsted and the independent chair of your improvement panel at that time, in October 2016 the Minister of State for Children and Families wrote to you to confirm his intention to maintain the current level of Department of for Education intervention at Buckinghamshire County Council in respect of children’s services.

In addition, in June 2017, the Department for Education wrote to the Council and noted that “there was overall consensus that children are getting a better service now as a result of changes which have been implemented” but that “improvements are not yet fully embedded across all parts of the service. For example, thresholds are not yet being applied consistently and not all management supervision is sufficiently reflective to move cases forward.”

You have not achieved your aspiration set out at the start of the improvement programme for children’s services to be operating at a “good” Ofsted rating within two years. The programme remains in progress. This reflects the fact that the original two year target for improvement was aspirational and may not have been based upon a sufficiently realistic assessment of the time that would be taken to bring about the considerable improvement required.

You continue to undertake work to improve your arrangements for managing risks effectively and maintaining a sound system of internal control, demonstrating and applying the principles and values of good governance, and planning, organising and developing the workforce effectively to deliver strategic priorities. You recognised that as at the year end children’s services were not yet performing consistently to the desired standards and that there is still work to do to consolidate the improvements made to date. Whilst recognising the significant progress you have made in response to the Ofsted report, in line with your strategic plan your work in these areas is on-going and, accordingly, we qualified our value for money conclusion in this respect.

**On the basis of the work completed we have concluded that the risk was not sufficiently mitigated.**
<table>
<thead>
<tr>
<th>Risk identified</th>
<th>Work carried out</th>
<th>Findings and conclusions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adult social care services in Buckinghamshire</td>
<td>We have discussed your proposals for the long term provision of adult social care services and considered the arrangements for informed decision making.</td>
<td>We have noted no significant concerns around your arrangements for bringing provision of social care services back in house. Appropriate administrative arrangements, such as transferring the staff of Buckinghamshire Care onto the main County payroll, were appropriately implemented. The audit of the 2015/16 Buckinghamshire Care accounts was completed in June 2017 which, although later than required, resulted in an unqualified opinion. It is clear that appropriate steps are being implemented to mitigate the concerns around quality of care that influenced the decision to terminate the contract with Buckinghamshire Care Ltd. Specifically, these are the concerns noted in the Care Quality Commission’s inspection that was carried out in April 2016 which had a rating of ‘requires improvement’ and the re-inspection carried out in November 2016 in relation to Seeleys Respite Centre which carried a rating of ‘inadequate’. On the basis of the work completed we have concluded that the risk was sufficiently mitigated and that you have proper arrangements.</td>
</tr>
</tbody>
</table>

On 31 December 2016 you terminated the contract with your subsidiary company, Buckinghamshire Care Limited, and transferred the assets and liabilities of the company in house, along with a commitment to continue to provide the services previously undertaken by the company. You are considering options for the long term provision of these services.
Appendix A: Reports issued and fees

We confirm below our final fees charged for the audit and provision of non-audit services.

### Fees

<table>
<thead>
<tr>
<th>Service</th>
<th>Proposed fee £</th>
<th>Actual fees £</th>
<th>2015/16 fees £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statutory audit of Council</td>
<td>88,088</td>
<td>TBC</td>
<td>88,088</td>
</tr>
<tr>
<td>Statutory audit of Pension Fund</td>
<td>25,033</td>
<td>TBC</td>
<td>25,033</td>
</tr>
<tr>
<td>Buckinghamshire Care group audit</td>
<td>18,000</td>
<td>TBC</td>
<td>18,000</td>
</tr>
<tr>
<td>Buckinghamshire Care group accounts preparation</td>
<td>2,500</td>
<td>2,500</td>
<td>2,500</td>
</tr>
<tr>
<td>Buckinghamshire Care group audit – additional fee for audit overrun</td>
<td>0</td>
<td>0</td>
<td>10,000</td>
</tr>
<tr>
<td><strong>Total fees (excluding VAT)</strong></td>
<td><strong>135,621</strong></td>
<td><strong>TBC</strong></td>
<td><strong>143,621</strong></td>
</tr>
</tbody>
</table>

The scale audit fee for the year is set by Public Sector Audit Appointments Ltd (PSAA).

- We have agreed with you a proposed additional fee of £2,000 for work that we performed in November 2016 to review and report on the arrangements that you have in place for the preparation of Highway Network Asset opening balance entries. Additional costs were incurred in respect of the additional value for money work in respect of Ofsted undertaken in August 2017 and in respect of the pension fund. These fee variations are subject to approval by PSAA and the proposed additional fees have been submitted for their consideration.

- Additional work was required to complete the audit of Buckinghamshire Care’s accounts 2015/16, due to the volume of errors in the accounts and supporting records and the need for replacement accounts to be submitted and audited on a number of occasions, before an opinion could be issued that the accounts were free from material misstatement. The audit of the 2016/17 accounts remains ongoing.

### Fees for other services

<table>
<thead>
<tr>
<th>Service</th>
<th>Fees £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Audit related services:</strong></td>
<td></td>
</tr>
<tr>
<td>• Certification of the teachers pensions return for 2015/16</td>
<td>7,210</td>
</tr>
<tr>
<td>(delivered in 2016/17)</td>
<td></td>
</tr>
<tr>
<td><strong>Non-audit services</strong></td>
<td></td>
</tr>
<tr>
<td>• Unitary options appraisal</td>
<td>10,215</td>
</tr>
<tr>
<td>• Buckinghamshire Care corporation tax compliance work for 2015/16 (delivered in 2016/17)</td>
<td>3,750</td>
</tr>
</tbody>
</table>

### Non-audit services

- For the purposes of our audit we have made enquiries of all Grant Thornton UK LLP teams providing services to you. The table above summarises all other services which were identified.

- We have considered whether other services might be perceived as a threat to our independence as your auditor and have ensured that appropriate safeguards are put in place, as reported in our Audit Findings Report.

- We have considered whether other services might be perceived as a threat to our independence as your auditor and have ensured that appropriate safeguards are put in place, as set in the table below.

The above non-audit services are consistent with you policy on the allotment of non-audit work to your auditor.

### Reports issued

<table>
<thead>
<tr>
<th>Report</th>
<th>Date issued</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit Plan</td>
<td>24 May 2017</td>
</tr>
<tr>
<td>Audit Findings Report</td>
<td>26 July 2017</td>
</tr>
<tr>
<td>Annual Audit Letter</td>
<td>October 2017</td>
</tr>
</tbody>
</table>
We have considered whether other services might be perceived as a threat to our independence as your auditor and have ensured that appropriate safeguards have been applied to mitigate these risks.

<table>
<thead>
<tr>
<th>Service provided to</th>
<th>Fees</th>
<th>Threat identified</th>
<th>Safeguards</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Audit related services</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Certification of the teachers pensions return for 2015/16 (delivered in 2016/17)</td>
<td>£7,210</td>
<td>No</td>
<td>The scope of the work did not include making decisions on behalf of management or recommending or suggesting a particular course of action for management to follow. The Council retained responsibility for preparing the teachers pensions return.</td>
</tr>
<tr>
<td><strong>Non-audit services</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unitary options appraisal</td>
<td>£10,215</td>
<td>No</td>
<td>This engagement was performed by a separate team that had no involvement in the main audit. The terms of the engagement were limited to ensure mitigation of any self-review or management threats to auditor independence. The scope of the work did not include making decisions on behalf of management or suggesting a particular course of action.</td>
</tr>
<tr>
<td>Buckinghamshire Care corporation tax compliance work for 2015/16 (delivered in 2016/17)</td>
<td>£3,750</td>
<td>No</td>
<td>The engagement related solely to the provision of tax compliance services. This work was performed by a separate team that had no involvement in the main audit. The directors of Buckinghamshire Care retained overall responsibility for the corporation tax return.</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>£21,175</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>