



The Annual Audit Letter for Elmbridge Borough Council

Year ended 31 March 2020

8 January 2021



Contents



Your key Grant Thornton
team members are:

Sarah Ironmonger
Engagement Lead

T: +44 (0)207 865 2997

E: Sarah.L.Ironmonger@uk.gt.com

Amber Banister
Audit Manager

T: +44 (0)207 865 2021

E: Amber.J.Banister@uk.gt.com

Section

1. Executive Summary
2. Audit of the Financial Statements
3. Value for Money conclusion

Page

3
5
10

Appendices

- A Reports issued and fees

14

Executive Summary

Purpose

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

This Letter is intended to provide a commentary on the results of our work to the Council and external stakeholders, and to highlight issues that we wish to draw to the attention of the public. In preparing this Letter, we have followed the National Audit Office (NAO)'s Code of Audit Practice and Auditor Guidance Note (AGN) 07 – 'Auditor Reporting'. We reported the detailed findings from our audit work to the Council's Audit & Standards Committee as those charged with governance in our Audit Findings Report on 23 November.

Our work

Materiality	We determined materiality for the audit of the Council's financial statements to be £2,100,000, which is 1.75% of the Council's gross expenditure for the 2019/20 year.
Financial Statements opinion	We gave an unqualified opinion on the Council's financial statements on 27 November 2020.
Whole of Government Accounts (WGA)	We completed work on the Council's consolidation return following guidance issued by the NAO.
Use of statutory powers	We did not identify any matters which required us to exercise our additional statutory powers.

Respective responsibilities

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

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

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

Executive Summary

Value for Money arrangements	We were satisfied that the Council put in place proper arrangements to ensure economy, efficiency and effectiveness in its use of resources. We reflected this in our audit findings report to the Council on 23 November 2020 and in our opinion dated 27 November 2020.
Certificate	We certified that we have completed the audit of the financial statements of Elmbridge Borough Council in accordance with the requirements of the Code of Audit Practice on 27 November 2020.

Working with the Council

The outbreak of the Covid-19 coronavirus pandemic has had a significant impact on the normal operations of the Council. The Council have been significantly impacted by Covid-19, with front-line challenges, administration of significant volumes of grants to businesses, closure of schools and car parks, and the additional challenges of reopening services under new government guidelines.

The impact on the core finance team has been more limited, with minimal changes to staff sickness rates, and remote working already being part of the normal course of business. The finance team were well set up for remote working and there were no changes in key financial processes that impacted on our approach to the audit. Restrictions for non-essential travel has meant both Council and audit staff have had to work remotely throughout the audit visit, utilising screen-sharing software in order to gain sufficient assurance over the data being provided to the audit team. In addition, alternative procedures (such as the use of photographic evidence for physical verification of assets) have been used where necessary. Inevitably in these circumstances resolving audit queries takes longer than a face to face discussion. Both teams utilised a query log to track and resolve outstanding items. Regular meetings were held with senior finance staff to highlight key outstanding issues and findings to date ensuring that the audit process was as smooth as possible.

We would like to record our appreciation for the assistance and co-operation provided to us during our audit by the Council's staff .

Grant Thornton UK LLP
January 2021

Audit of the Financial Statements

Our audit approach

Materiality

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

. We determined materiality for the audit of the Council's financial statements to be £2,100,000, which is 1.75% of the Council's gross expenditure. We used this benchmark as, in our view, users of the Council's financial statements are most interested in where the Council has spent its revenue in the year.

We also set a lower level of specific materiality for senior officer remuneration. We set a lower threshold of £100,000, above which we reported errors to the Audit Committee in our Audit Findings Report.

The scope of our audit

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

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

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

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

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

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

Audit of the Financial Statements

Significant Audit Risks

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

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
<p>Covid-19</p> <p>The global outbreak of the Covid-19 virus pandemic led to unprecedented uncertainty for all organisations, requiring urgent business continuity arrangements to be implemented. The potential impact on the production and audit of the financial statements for the year ended 31 March 2020, included and was not limited to;</p> <ul style="list-style-type: none"> - Remote working arrangements and redeployment of staff to critical front line duties potentially impacting on the quality and timing of the production of the financial statements, and the evidence we could obtain through physical observation - Volatility of financial and property markets could increase the uncertainty of assumptions applied by management to asset valuation and receivable recovery estimates, and the reliability of evidence we could obtain to corroborate management estimates - Financial uncertainty would require management to reconsider financial forecasts supporting their going concern assessment and whether material uncertainties for a period of at least 12 months from the anticipated date of approval of the audited financial statements may have arisen; and - Disclosures within the financial statements would require significant revision to reflect the unprecedented situation and its impact on the preparation of the financial statements as at 31 March 2020 in accordance with IAS1, particularly in relation to material uncertainties. <p>We therefore identified the global outbreak of the Covid-19 virus as a significant risk, which was one of the most significant assessed risks of material misstatement.</p>	<p>As part of our audit work we have:</p> <ul style="list-style-type: none"> • worked with you to understand the implications the response to the Covid-19 pandemic had on the organisation's ability to prepare the financial statements and update financial forecasts and assessed the implications for our materiality calculations. Changes were made to materiality levels previously reported however this was due to significant change in gross expenditure between the prior year and the draft accounts rather than any additional risk as a result of the pandemic. The draft financial statements were provided on 27 July 2020; • liaised with other audit suppliers, regulators and government departments to co-ordinate practical cross-sector responses to issues as and when they arose; • evaluated the adequacy of the disclosures in the financial statements that arose in light of the Covid-19 pandemic; • evaluated whether sufficient audit evidence could be obtained through remote technology; • evaluated whether sufficient audit evidence could be obtained to corroborate significant management estimates such as assets and the pension fund liability valuations; • evaluated the assumptions that underpin the revised financial forecasts and the impact on your going concern assessment; • discussed with you the implications for our audit report where we have been unable to obtain sufficient audit evidence. 	<p>Our work identified that the external valuer engaged to provide the valuation of land and buildings had disclosed within their report that a material uncertainty existed in relation the valuation as a result of the Covid-19 pandemic.</p> <p>We note that this does not mean that the valuation cannot be relied upon, but rather that due to there being less certainty in the valuation that a higher degree of caution should be attached to the valuation than would normally be the case.</p> <p>We are satisfied that the accounts made appropriate disclosures to highlight this material uncertainty and to bring this material matter to the attention of readers of the financial statements. Therefore we included an emphasis of this matter in relation to the valuation of land & buildings within in our audit opinion. No further issues identified in relation to the described procedures.</p>

Audit of the Financial Statements

Significant Audit Risks (continued)

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
<p>Valuation of land and buildings</p> <p>You revalue your land and buildings on a rolling basis, assets are revalued at least once every 5 years with 70% of the gross value of the assets subject to revaluation each year.</p> <p>This valuation represents a significant estimate by management in the financial statements due to the size of the numbers involved (£80 million of land and buildings was subject to revaluation in 2018-19), the need to consult a valuation expert and the sensitivity of this estimate to changes in key assumptions.</p> <p>Additionally, management need to ensure the carrying value in your financial statements is not materially different from the current value at the financial statements date, where a rolling programme is used</p> <p>We therefore identified valuation of land and buildings, particularly revaluations and impairments, as a significant risk, which was one of the most significant assessed risks of material misstatement.</p>	<p>As part of our audit work we have:</p> <ul style="list-style-type: none"> evaluated management's processes and assumptions for the calculation of the estimate, the instructions issued to valuation experts and the scope of their work; evaluated the competence, capabilities and objectivity of the valuation expert wrote to the valuer to confirm the basis on which the valuation was carried out; challenged the information and assumptions used by the valuer to assess completeness and consistency with our understanding, the valuer's report and the assumptions that underpin the valuation; tested revaluations made during the year to see if they had been input correctly into your asset register; evaluated the assumptions made by management for those assets not revalued during the year and how management has satisfied 	<p>Our audit work has not identified any issues in relation to valuation of land and buildings.</p>
<p>Management override of internal controls</p> <p>Under ISA (UK) 240 there is a non-rebuttable presumed risk that the risk of management over-ride of controls is present in all entities. You face external scrutiny of your spending and this could potentially place management under undue pressure in terms of how they report performance.</p> <p>We therefore identified management override of control, in particular journals, management estimates and transactions outside the course of business as a significant risk, which was one of the most significant assessed risks of material misstatement.</p>	<p>As part of our audit work we completed:</p> <ul style="list-style-type: none"> evaluated the design effectiveness of management controls over journals; analysed the journals listing and determine the criteria for selecting high risk unusual journals; tested unusual journals recorded during the year and after the draft accounts stage for appropriateness and corroboration; gained an understanding of the accounting estimates and critical judgements applied made by management and consider their reasonableness with regard to corroborative evidence; evaluated the rationale for any changes in accounting policies, estimates or significant unusual transactions. 	<p>Our work in relation to journals and accounting policies identified no issues.</p> <p>Our work identified one issue in relation to the completeness of critical judgements, the frequency with which the Council chooses to value its asset portfolio meets the definition of a judgement per IAS1. However the Council do not believe this to be a judgement they have made and therefore have not disclosed this in the accounts, this has not been amended for.</p> <p>Our work identified minor disclosure amendments in relation to sources of estimation uncertainty within the accounts.</p> <p>These were disclosure issues only and no issues were identified with the application judgements or estimates themselves through our work.</p>

Audit of the Financial Statements

Significant Audit Risks (continued)

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
<p>Valuation of net pension liability Your pension fund net liability, as reflected in its balance sheet as the net defined benefit liability, represents a significant estimate in the financial statements.</p> <p>The pension fund net liability is considered a significant estimate due to the size of the numbers involved (£67.5 million in your balance sheet for 2018-19) and the sensitivity of the estimate to changes in key assumptions.</p> <p>We therefore identified valuation of the Authority's pension fund net liability as a significant risk, which was one of the most significant assessed risks of material misstatement.</p>	<p>As part of our audit work we have:</p> <ul style="list-style-type: none"> • updated our understanding of the processes and controls put in place by management to ensure that the Authority's pension fund net liability is not materially misstated and evaluate the design of the associated controls; • evaluated the instructions issued by management to their management expert (an actuary) for this estimate and the scope of the actuary's work; • assessed the competence, capabilities and objectivity of the actuary who carried out the Authority's pension fund valuation; • assessed the accuracy and completeness of the information provided by the Authority to the actuary to estimate the liability; • tested the consistency of the pension fund asset and liability and disclosures in the notes to the core financial statements with the actuarial report from the actuary; • obtained assurances from the auditor of Surrey County Council Pension Fund as to the controls surrounding the validity and accuracy of membership data, contributions data and benefits data sent to the actuary by the pension fund and the fund assets valuation in the pension fund financial statements; • undertook procedures to confirm the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary (as auditor's expert) and performing any additional procedures suggested within the report. 	<p>The communications we receive from the auditor of the Surrey County Council Pension Fund highlighted a material uncertainty in the property investments and private equity investments of the pension fund linked to the RICS guidance mentioned previously.</p> <p>As Elmbridge Borough Council holds a material share of these investments through its share of the pension fund assets we agreed with management that this uncertainty be highlighted in the accounts to bring this material matter to the attention of readers of the financial statements. We drew attention to this within our audit opinion. No further issues were identified in our work on the pension fund liability.</p>

Audit of the Financial Statements

Audit opinion

We gave an unqualified opinion on the Council's financial statements on 27 November 2020.

Preparation of the financial statements

The Council presented us with draft financial statements in July 2020 in accordance with the agreed timescale, and provided a good set of working papers to support them. The finance team responded promptly and efficiently to our queries during the course of the audit.

Issues arising from the audit of the financial statements

We reported the key issues from our audit to the Council's Audit & Standards Committee on 23 November 2020.

Annual Governance Statement and Narrative Report

We are also required to review the Council's Annual Governance Statement and Narrative Report. It published them on its website within the Statement of Accounts in line with national guidelines.

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

Whole of Government Accounts (WGA)

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

Certificate of closure of the audit

We certified that we have completed the audit of the financial statements of Elmbridge Borough Council in accordance with the requirements of the Code of Audit Practice on 27 November 2020.

Value for Money conclusion

Background

We carried out our review in accordance with the NAO Code of Audit Practice, following the guidance issued by the NAO in April 2020 which specified the criterion for auditors to evaluate:

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

Key findings

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

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

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

Overall Value for Money conclusion

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

Value for Money conclusion

Value for Money Risks

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
<p>Financial Sustainability in the Medium Term – Sustainable Resource Deployment</p>	<p>In arriving at our conclusion our main considerations were:</p> <ul style="list-style-type: none"> Evaluating your Medium Term Financial Strategy (MTFS) and its assumptions for reasonableness and relevance; Evaluating your 2020/21 budget setting process and determining the reasonableness of your plans to resolve budget gaps; Assessing the 2019/20 outturn position against the 2019/20 budget to determine the potential effect on medium term financial sustainability; Understanding your reserves policy and evaluating the actual use of reserves against planned usage; Understanding and reviewing the reasonableness of savings plans and the effect on the MTFS; Evaluating your assessment if the impact of the Covid-19 pandemic on future cashflow, budget and reserves and its assumptions for reasonableness; Reviewing the adequacy of your governance and business continuity arrangements in response to Covid-19 pandemic. 	<p><u>Prior to the Covid-19 pandemic:</u></p> <ul style="list-style-type: none"> You have demonstrated that you have a well supported budget setting process. This process incorporates an appropriate level of challenge and scrutiny a range of stakeholders, a good level of support from finance and that there is ongoing budget monitoring and updates for new information throughout the year to ensure budgets remain appropriate; We identified that you could benefit from public consultation on budget proposals in order to add an additional layer of additional scrutiny by the service users impacted by potential changes, particularly in relation to decision making around fees and charges. This was an existing recommendation by the Council to Cabinet for 2020/21 and has already agreed to be undertaken in due course; You are able to successfully plan for the medium term by producing a Medium Term Financial Strategy (MTFS) for the next four years spanning 2020/21 to 2023/24. We are satisfied that your financial plans are based on realistic assumptions for future years; You have a robust process for identifying and monitoring savings which has resulted in you fully identifying your savings and growth in budgets requirements of £0.694 million and £1.373 million for 2020/21, respectively; For the 2019/20 financial year, continuing the trend in previous years, you have delivered services broadly within the approved budget achieving a small overspend of £320k. This was achieved whilst managing significant demand on services and during a period of uncertainty in the economic environment and unplanned expenditure; You have assessed your minimum general fund balance to be £4 million to ensure a minimum level of funds is available for non-specific expenditure, should it be required, and if fully utilised equates to 5.5 weeks of expenditure for the Council. You have demonstrated that you have maintained this minimum threshold for 2019/20 by holding a general fund reserve of £4 million and you have plans to maintain the minimum level in the medium term. In the current financial environment with significant uncertainties over the potential impact of the Covid-19 pandemic it is essential that you keep the minimum level of reserves under review; Even prior to Covid-19 car parking income was facing reduced activity levels, which is a risk to a key income stream, at the same time the Council opted to reverse the increase to car parking fees agreed in previous years putting further pressure on an already declining income stream. This income stream is highly susceptible to significant reductions due to restrictions during the Covid-19 pandemic and the Council is predicting £2.1 million loss of income will occur from this income stream alone (accounting for 35% of the overall forecast budget pressure – see next page); You have a good liquidity position including cash, cash equivalents and short term investments of £70 million which you can draw upon in the future whilst still maintaining the minimum levels you requires to continue providing services.

Value for Money conclusion

Value for Money Risks

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
<p>Financial Sustainability in the Medium Term – Sustainable Resource Deployment (continued)</p>		<p>The previous arrangements were made and reviewed prior to the occurrence of the Covid-19 pandemic which saw the UK enter into lockdown with restrictions of travel and social distancing measures taking effect in March 2020 prior to the year end. The pandemic had the potential to significantly affect the financial sustainability of all organisations and as such we reviewed the Council's arrangements, from a financial sustainability perspective, in response to the effects of the pandemic as well as its business as usual arrangements covered above.</p> <p><u>Covid-19 Arrangements:</u></p> <ul style="list-style-type: none"> • You have identified that the Covid-19 pandemic is likely to cause a net budget pressure in 2020/21 to the Council of £5.5 million. This is comprised of a £5.5 million predicted loss of income and £3.5 million additional costs, expected to be partially offset by funding from central government funding towards the costs of £1.5 million and £2 million from the government fees and charges scheme. • Your key income streams which are likely to be most negatively affected are investment property income, car parking income and leisure income which accounts for 70% of the expected loss. Our review of the assumptions underlying the expected income loss identified that these assumptions were realistic in their predictions, having been updated from a more pessimistic position in June 2020. We initially reviewed your assumptions based on June 2020 reporting which identified that the Council had sufficient reserves to respond to the more pessimistic scenario and therefore remain viable. Therefore this does not suggest any significant issues with financial sustainability at this stage; • Your income loss forecasts include the potential impact of losses in relation to council tax and business rates, which are two income streams on which the Council is reliant. Due to the way in which these income streams are administered income losses on council tax and business rates are likely to affect the 2021/22 financial year due and therefore have been incorporated into the MTFs update and 21/22 budget.; • You have advised that the use of earmarked reserves is likely to be required to meet these financial pressures within the 2020/21 financial year, however, this would be at the expense of the future projects the reserves were created to support. This has been made possible by the fact that you have had a commitment to contributing to reserves over several years. We have noted in previous VFM opinions that the Council does only have a finite level of reserves and therefore using them to respond to the pandemic would require a medium term plan to replenish them;

Value for Money conclusion

Value for Money Risks

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
<p>Financial Sustainability in the Medium Term – Sustainable Resource Deployment (continued)</p>		<ul style="list-style-type: none"> The Council has set a revised MTFs for 2020/21 which produces a balanced budget but does include £4.5 million in use of reserves and £1 million in savings. There remains a budget gaps, after identified savings, for 2021/22 of £3.8 million which at this stage would cause further pressure on reserves and would not be sustainable longer term. Whilst many other councils are in a similar position, action needs to be taken now to address the identified budget gaps in a planned and managed way. Without taking early action the Council will need to rely on further depleting reserve levels to balance its budget. Repeated reliance on reserves without taking action to address the underlying budget gaps will lead to the risk in the medium term that either reserves levels become unsustainable or rapid service cuts are required to maintain a sustainable position. The pandemic restrictions saw limited updates to the Council governance arrangements particularly in relation to decision making, minor updates included meeting becoming virtual from May and the setting up of IMT (Incident Management Team). We are satisfied that this is an appropriate response to the situation and has ensured that decisions can be made swiftly and with appropriate scrutiny and approval on both Covid-19 issues and business as usual; We note that the Council had a review of its response to the Covid-19 pandemic undertaken which found that from a finance and governance perspective there were limited improvements required and overall the Council responded well. This review also covered business continuity in which it recommended that individual departments update their business continuity plans in preparation for a potential 'second wave'. We note that these were only last reviewed in the prior year and that the Council responded to this recommendation immediately. <p><u>Recommendations:</u></p> <p>The pandemic and associated restrictions caused a significant financial pressure which was managed through the use of reserves. You have sufficient reserves to fund the pressures in the short term, we recommend that you now look to implement a strategy to address identified budget gaps and to contribute to reserves in the medium term to steadily increase reserves to pre-Covid-19 levels so that you are able to respond to any future challenges.</p> <p><u>Conclusion</u></p> <p>Accordingly, in our view, appropriate arrangements are in place to support your medium term financial position.</p>

A. Reports issued and fees

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

Reports issued

Report	Date issued
Audit Plan	4 March 2020
Audit Findings Report	23 November 2020
Annual Audit Letter	10 March 2021

Fees

	Planned £	Actual fees £	2018/19 fees £
Statutory audit	46,862	54,862	43,362

Audit fee variation

As outlined in our audit plan, the 2019-20 scale fee published by PSAA of £39,362 assumes that the scope of the audit does not significantly change. There are a number of areas where the scope of the audit has changed, which has led to additional work. Those proposed prior to the year end audit were set out in our Audit Plan and those identified since the Audit Plan are set out in the following table.

Area	Reason	Fee proposed
Revisiting planning	We needed to revisit our planning and refresh risk assessments, materiality and testing levels. This resulted in the identification of a significant risk at the financial statements level in respect of Covid-19 necessitating the issuing of an addendum to our original audit plan as well as additional work on areas such as going concern and disclosures in accordance with IAS1 particularly in respect to material uncertainties.	1,750
Management's assumptions and estimates	There is increased uncertainty over many estimates including pension and other investment valuations. Many of these valuations are impacted by the reduction in economic activity and we were required to understand and challenge the assumptions applied by management.	1,750
Financial resilience assessment	We have been required to consider the financial resilience of audited bodies, Covid-19 has impacted on the financial resilience of all local government bodies. This increased the amount of work we needed to undertake on the sustainable resource deployment element of the VFM criteria necessitating enhanced and more detailed reporting in our ISA260.	1,750
Remote working	The most significant impact in terms of delivery was the move to remote working. We, as other auditors, experienced delays and inefficiencies as a result of remote working. In many instances the delays were caused by our inability to sit with an officer to discuss a query or working paper. Gaining an understanding via Teams or phone proved more time-consuming. Remote working also required additional audit procedures to gain assurance over information provided by the organisation.	1,750
Total Covid-19 Impact		7,000
Fixed Asset Register	We encountered issues during the course of the audit in reconciling the fixed asset register reports produced by the asset management system to the accounts due to multiple factors. These issues proved to be time consuming for both the finance team and audit team to resolve and resulted in unanticipated work in relation to the fixed asset entries in the accounts across several areas of testing, as such we are proposing additional fees for this work as it was above what would reasonably have been expected and a recommendation was raised in the audit findings report.	1,000
Total		8,000

Fee variations are subject to PSAA approval.

A. Reports issued and fees continued

Fees for non-audit services

Service	Fees £
Audit related services	
- Housing Benefit Subsidy Claim	27,000

Non- audit services

- For the purposes of our audit we have made enquiries of all Grant Thornton UK LLP teams providing services to the Council. The table above summarises all non-audit services which were identified.
- We have considered whether non-audit services might be perceived as a threat to our independence as the Council's auditor and have ensured that appropriate safeguards are put in place.

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



© 2020 Grant Thornton UK LLP. All rights reserved.

'Grant Thornton' refers to the brand under which the Grant Thornton member firms provide assurance, tax and advisory services to their clients and/or refers to one or more member firms, as the context requires.

Grant Thornton UK LLP is a member firm of Grant Thornton International Ltd (GTIL). GTIL and the member firms are not a worldwide partnership. GTIL and each member firm is a separate legal entity. Services are delivered by the member firms. GTIL does not provide services to clients. GTIL and its member firms are not agents of, and do not obligate, one another and are not liable for one another's acts or omissions.