

Auditor's Annual Report

City of Lincoln Council – year ended 31
March 2021

June 2022



Contents

- 01** Introduction
- 02** Audit of the financial statements
- 03** Commentary on VFM arrangements
- 04** Other reporting responsibilities

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01

Section 01: **Introduction**

1. Introduction

Purpose of the Auditor's Annual Report

Our Auditor's Annual Report (AAR) summarises the work we have undertaken as the auditor for City of Lincoln Council ('the Council') for the year ended 31 March 2021. Although this report is addressed to the Council, it is designed to be read by a wider audience including members of the public and other external stakeholders.

Our responsibilities are defined by the Local Audit and Accountability Act 2014 and the Code of Audit Practice ('the Code') issued by the National Audit Office ('the NAO'). The remaining sections of the AAR outline how we have discharged these responsibilities and the findings from our work. These are summarised below.



Opinion on the financial statements

Our opinion on the financial statements was unqualified.



Value for Money arrangements

Section 3 of this report provides our commentary on the Council's arrangements to secure economy, efficiency and effectiveness in its use of resources. No significant weaknesses in arrangements have been identified and there are no recommendations arising from our work.



Wider reporting responsibilities

We have not yet received group instructions from the National Audit Office confirming their requirements in relation to the Council's Whole of Government Accounts. We are unable to issue our audit certificate until this is formally confirmed.

The 2014 Act requires us to give an elector, or any representative of the elector, the opportunity to question us about the accounting records of the Council and to consider any objection made to the accounts. We did not receive any questions or objections in respect of the Council's financial statements.

Introduction

Audit of the financial statements

Commentary on VFM arrangements

Other reporting responsibilities and our fees

02

Section 02:

Audit of the financial statements

2. Audit of the financial statements

The scope of our audit and the results of our opinion

Our audit was conducted in accordance with the requirements of the Code, and International Standards on Auditing (ISAs).

The purpose of our audit is to provide reasonable assurance to users that the financial statements are free from material error. We do this by expressing an opinion on whether the statements are prepared, in all material respects, in line with the financial reporting framework applicable to the Council and whether they give a true and fair view of the Council's financial position as at 31 March 2021 and of its financial performance for the year then ended. Our audit report gave an unqualified opinion on the financial statements for the year ended 31 March 2021.

Our Audit Completion Report 2020/21 presented to the Audit Committee on 14 December 2021, provided further details of the findings of our audit of the Council's financial statements. This included our conclusions on the identified audit risks and areas of management judgement, internal control recommendations and audit misstatements identified during the course of the audit.

Our June 2022 follow-up letter updated the Audit Committee on the outcome of the further work carried out in the areas set out in our Audit Completion Report and the additional misstatements identified. All material misstatements were adjusted for in the final audited Statement of Accounts and there are no additional matters raised in our Audit Completion Report 2020/21 or the follow up letter that we need to repeat in this report.

03

Section 03:

Commentary on VFM arrangements

3. VFM arrangements – Overall summary

Approach to Value for Money arrangements work

We are required to consider whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The NAO issues guidance to auditors that underpins the work we are required to carry out and sets out the reporting criteria that we are required to consider. The reporting criteria are:

- **Financial sustainability** - How the Council plans and manages its resources to ensure it can continue to deliver its services
- **Governance** - How the Council ensures that it makes informed decisions and properly manages its risks
- **Improving economy, efficiency and effectiveness** - How the Council uses information about its costs and performance to improve the way it manages and delivers its services

At the planning stage of the audit, we undertake work so we can understand the arrangements that the Council has in place under each of the reporting criteria; as part of this work we may identify risks of significant weaknesses in those arrangements.

Where we identify significant risks, we design a programme of work (risk-based procedures) to enable us to decide whether there is a significant weakness in arrangements. Although we describe this work as planning work, we keep our understanding of arrangements under review and update our risk assessment throughout the audit to reflect emerging issues that may suggest there are further risks of significant weaknesses.

Where our risk-based procedures identify actual significant weaknesses in arrangements, we are required to report these and make recommendations for improvement.

The table below summarises the outcomes of our work against each reporting criteria. We did not identify any risks of significant weakness, or actual significant weakness, in the Council’s arrangements. On the following pages we outline further detail of the work we have undertaken against each reporting criteria, including the judgements we have applied.

| Reporting criteria | Commentary page reference | Risks of significant weaknesses in arrangements identified? | Actual significant weaknesses in arrangements identified? |
|---|---------------------------|---|---|
| Financial sustainability | 9 | No | No |
| Governance | 11 | No | No |
| Improving economy, efficiency and effectiveness | 13 | No | No |

3. VFM arrangements – Financial Sustainability

Overall commentary on the Financial Sustainability reporting criteria

Background to the Council’s operating environment in 2020/21

The Council entered 2020/21 at the start of the national lockdown, and faced a significant operational impact from the effects of the pandemic. In response to the COVID-19 pandemic, central government made a series of policy announcements, a number of which have impacted on local authorities such as City of Lincoln Council. During the 2020/21 year the Council dealt with a wide range of issues to support local residents and businesses.

Some of the Government’s initiatives in response to the COVID-19 pandemic have been backed by additional funding, and the Council received a range of government grants during 2020/21 to either support local businesses/individuals or meet the Council’s own costs. The Council received around £1.9m of COVID-19 Response funding to cover the Council’s extra costs in 2020/21. The Council also received around £3.0m relating to income compensation scheme for the sales, fees and charges income lost during the lockdown periods and a further £0.5m through the local tax income guarantee scheme.

2020/21 Financial statement performance

We have carried out a high level analysis of the audited financial statements, including the Comprehensive Income and Expenditure Statement, the Balance Sheet and Movement in Reserves Statement.

The Council's balance sheet does not give us cause for concern relating to financial stability. Net current assets have increased from £16.7m to £21.3m, with short term creditors increasing from £15.3m to £33.8m which as at other councils this year is largely due to deferred COVID-19 government grants. The level of total year-end Cash at Bank and Short Term Investments Equivalents increased from £30.6m to £34.4m which was in line with cash flow forecast and requirements.

The most significant change in the balance sheet relates to movements in the Council's share of the pension fund net liability (being a deficit position) of £109.2m, up from £82.0m in the prior year. It is not unusual to see material movements in the net pension liability and this is consistent with our experience at other local authorities. The deficit position is not unusual and is a recognised area of financial challenge for local authorities.

The Council's useable reserves have increased from £34.4m to £52.5m in 2020/21, with:

- General Fund and Earmarked Reserves of £28.7m, up from £13.8m in 2019/20;
- Capital Receipts and Grants Reserves of £8.5m, down from £10.4m in 2019/20; and
- Housing Revenue Account Balances of £15.2m, up from £10.2m in 2019/20.

These reserves provide some mitigation against future financial challenges, and include specific reserves (COVID Recovery Reserve £1.1m, COVID Response Reserve £0.3m Invest to Save Reserves £0.7m, Funding for Strategic Priority Reserves £0.9m, Strategic Growth Reserves £0.05m, Vision 2025 £0.2m) to address future volatility, investment and support savings and efficiencies plans. The Council will need to continue to ensure that any use of reserves to smooth the financial position over the next few years is properly planned and the use of reserves cannot be relied on to provide a long term solution to funding gaps. Notwithstanding this, our work has not highlighted a risk of significant weakness in the Council’s arrangements for ensuring financial sustainability.

Financial planning and monitoring arrangements

In March 2020 the Council set balanced General Fund and Housing Revenue Account budgets for the 2020/21 financial year. During the year the Council reported its financial position through the quarterly financial performance reports, and carried out a thorough early in-year review to reflect the impact of COVID-19 on budgets and financial performance. An updated budget forecast and Medium Term Financial Plan was approved by Executive in September 2020.

We reviewed a sample of budget monitoring reports presented for 2020/21 to the Executive and the Performance Scrutiny Committee. The reports contain detail on any significant variances to budget and an update on performance against savings targets. The reports also contain information on progress against the approved capital programme and reasons for over or underspends against the budget profile to provide adequate scrutiny and oversight.

3. VFM arrangements – Financial Sustainability

Overall commentary on the Financial Sustainability reporting criteria (continued)

Arrangements for the identification, management and monitoring of funding gaps and savings

The Medium Term Financial Strategy (MTFS) is a five year plan consisting of the current year, plus four more years, which sets out the Council's commitment to provide services that meet the needs of people locally and that represent good value for money within the overall resources available to it.

A key part of the strategy is to highlight the budget issues that will need to be addressed by the Council over the coming financial years, by forecasting the level of available resources from all sources and budget pressures relating to both capital and revenue spending as well as assessing sufficient reserves and provisions are held for past and unknown events which may impact on the Council's resources. The MTFS is prepared alongside other plans and strategies (for example the workforce planning and Capital and Investment Strategies). There is a process in place for challenging any growth items and agreeing the achievability of planned savings.

There is a 30 year Housing Business Plan in place to shape the Council's Housing service. The Business Plan is linked to the Council's MTFS and Capital Strategy.

Arrangements and approach to 2021/22 financial planning

The arrangements for the 2021/22 and 2022/23 budget setting process largely followed the arrangements in place for 2020/21 but with a better understanding based on the experiences during the year of the impact of COVID-19 on the Council's services. There were still though a number of unavoidable uncertainties regarding the availability of any further government support, the long term impact of COVID-19 on local economic recovery, inflationary pressures and demands on services.

Balanced 2021/22 General Fund and Housing Revenue Account budgets were approved at the March 2021 Council meeting with any required savings expected to be covered by actions in hand. The Executive has reviewed budget performance, progress against the savings programme and approved any budget updates as part of its quarterly reviews during 2021/22. We have reviewed these reports and not identified any significant concerns regarding the 2021/22 financial plans and performance to date which indicate weaknesses in the Council's arrangements.

The approved 2021-2026 MTFS acknowledges that the roll over of the Local Government Funding Settlement meant that some of the expected changes in the Fair Funding Review and in relation to New Homes Bonus were not enforced. Changes in these areas were regarded as a risk through expected loss of funding so their

deferral represented a gain to the Council's immediate financial position. The MTFS identifies other risks, including possible fluctuations in the Business Rates, legacy impacts of COVID-19 and other factors on the economy.

The continuing uncertainty makes strategic financial planning difficult for Councils, particularly in relation to its General Fund services where the updated MTFS approved in March 2021 identified that savings of around £1.75m were required by 2025/26. The Council has delivered significant savings over the life of its Towards Financial Sustainability Programme but the MTFS acknowledges the increasing difficulty in finding additional efficiency savings. The Programme has been focusing on the two strands of exploiting opportunities through 'One Council' working, and withdrawing from or reducing the level of service in non-priority or unaffordable areas. The updated MTFS approved in March 2022 identified that the savings requirement by 2026/27 was now around £1.5m, with £0.8m already delivered. As described above, the Council has established reserves to support its planned transformation and savings process and is focused on measures to reduce its net cost base to ensure it has a sound and sustainable financial position.

Based on the above considerations we are satisfied there are no significant weaknesses in the Council's arrangements in relation to financial sustainability.

Introduction

Audit of the financial statements

Commentary on VFM arrangements

Other reporting responsibilities and our fees

3. VFM arrangements – Governance

Overall commentary on the Governance reporting criteria

Risk management and monitoring arrangements

The Council has an established risk management framework and systems in place which are built into the governance structure of the organisation. Management monitor controls and processes through supervisory reviews, checks and system reporting. There are Strategic and Directorate Risk Registers in place, together with specific programme and project registers for major initiatives. The Strategic Risk Register has been refreshed and updated by the Corporate Leadership Team and reported to the Executive. The updated Strategic Risk Register reflects the significant change in circumstances in which the Council is now operating and the different challenges and opportunities it faces. The Audit Committee reviews the effectiveness of the Council's arrangements and receives an annual risk management report.

In order to provide assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud, the Council's Internal Audit team works in partnership with Assurance Lincolnshire to deliver internal audit services for City of Lincoln. The Audit Manager acts as Head of Internal Audit and the service has been externally assessed against the Public Sector Internal Audit Standards. The annual Internal Audit plan is reviewed and agreed by the Audit Committee at the start of the year.

The audit plan is based on an assessment of risks the Council faces and is designed to ensure there is assurance on the overall adequacy and effectiveness of the Council's framework of governance, risk management and control. The planned work can be supplemented if necessary by ad hoc reviews in respect of suspected irregularities and other work commissioned by Officers and Members of the Council where relevant to respond to emerging risks and issues. We have reviewed the Internal Audit plans for 2020/21, 2021/22 and 2022/23 and confirmed they are consistent with the risk based approach.

Internal Audit progress reports are presented to each Audit Committee meeting including follow up reporting on recommendations from previous Internal Audit reports. From our attendance at meetings, we are satisfied this allows the Committee to effectively hold management to account. At the end of each financial year the Audit Manager (as Head of Internal Audit) provides an Annual Report including an opinion, based on the work completed during the year, on the overall adequacy and effectiveness of the council's control environment. For 2020/21 the Audit Manager concluded that the Governance, Risk, Internal Control and Financial Control was working well and there were no concerns that significantly affected the governance framework and successful delivery of the Council priorities. Internal control was assessed as performing adequately, based on the ratings for the reports issued in they year.

Throughout the year we have attended Audit Committee meetings and confirmed that the committee receive

regular updates on both internal audit progress and risk management. We have seen active Member engagement from the Audit Committee who challenge the papers and reports which they receive from officers, internal audit and external audit.

Arrangements for budget setting and budgetary control

The Council has an established set of arrangements in place for budget setting and control. The process is set out and approved through the Constitution, which encompasses the budget setting rules and financial procedures. The framework includes:

- Clear responsibilities, including the role of the Section 151 Officer in leading the budget setting process and providing professional advice, and the reservation of the approval of the Budget to the Council.
- Budget setting guidance to managers, with the process normally starting well ahead of the year-end to get an early understanding of the key relevant factors and future budget requirements. Although existing budgets are in most cases used as a basis determining the next year's estimates they are not merely rolled forward with early challenge to staff number assumptions and growth and savings proposals.
- Close working between the finance team and with external advisors and neighbouring councils to agree the key budget assumptions, which are challenged and agreed through the budget review process by Management, Executive and Council.

Following approval of the budget, budget monitoring commences to monitor progress against targets. Budget monitoring responsibilities of budget holders are documented and they are supported in this role by the finance team. Budget monitoring reports are produced on a monthly basis and there are regular meetings held, including finance team members, to discuss the financial performance and forecasts. Budget holders have on-line access to live financial information through the general ledger. There are rules in place regarding the reporting of budget variances and budget changes. The Performance Scrutiny Committee receives quarterly finance and service performance reports at the same meeting. The Committee's minutes demonstrate appropriate challenge is in place.

There are similar processes and controls in place for development and control of the capital programme alongside the revenue budget setting. The Treasury Management, Capital and Investment Strategies are approved at the same time as the revenue budgets and monitored and reported on throughout the year.

Introduction

Audit of the financial statements

Commentary on VFM arrangements

Other reporting responsibilities and our fees

3. VFM arrangements – Governance

Overall commentary on the Governance reporting criteria (continued)

Arrangements for budget setting and budgetary control (continued)

There are rules in place regarding changes to the original budget. The opportunity to review the budget was especially important in 2020/21 given the likely impact of COVID-19 was largely unknown at the time the original budget was approved. The updated 2020/21 budget was approved by the Executive in September 2020.

Quarterly Financial performance monitoring reports are presented to the Departmental and Corporate Management Teams, Performance Scrutiny Committee and then the Executive. The reports cover General Fund, Housing Revenue Account and Housing Repairs Service spend and income to date and forecast against budget and Capital Programme progress. Forecasted significant variations are investigated and reported on, together with any corrective action being taken. The reports also cover progress against savings targets and planned use of or contributions to reserves. Our review of the relevant meeting minutes confirmed there was challenge and scrutiny of the process. The impact of COVID-19 on financial performance is apparent from the reports through 2020/21 and 2021/22 and any material budget variances were identified and explained at an appropriate stage. There were no significant unexpected over or underspends reported at the year-end.

The Chartered Institute of Public Finance and Accountancy (CIPFA) has published its Financial Management (FM) Code to provide guidance for good practice in financial management and to assist local authorities in demonstrating their financial sustainability. The first full year of compliance with the FM code is 2021/22. We reviewed the Chief Finance Officer's report to the Audit Committee setting out their assessment of the Council's compliance with the standards set out in the Code, and considered the disclosures made in the Annual Governance Statement. The assessment shows that the Council complies with the majority of the Code requirements already and management is working to address the small number of areas for improvement identified. The Audit Committee received an update on progress at its March 2022 meeting.

Decision making arrangements and control framework

The Council has an established governance structure in place which is set out within its Annual Governance Statement (AGS). We reviewed the AGS and observed the Audit Committee's review of the AGS and monitoring of actions throughout the year in relation to any significant governance issues.

The governance structure, as described in the AGS includes the Council's Code of Corporate Governance, the Constitution and the scheme of delegation which shows the levels of authority required for all key decisions, the Council's Strategic Plan (Vision 2025) and supporting delivery plans.

The Council's Code of Corporate Governance sets out the governance principles which the Council are committed to and within which the Council conducts its business and affairs. The Code identifies the arrangements in place to enable the Council to meet the good governance principles identified. The Code has been reviewed and updated in 2021 and 2022. There are arrangements in place for ensuring Councillors are aware of the behaviours expected under the Member Code of Conduct, and for investigating and considering any complaints made about Councillors. The Member code of Conduct is overseen by the Ethics and Engagement Committee and was updated in January 2021. The Audit Committee reviews the Fraud Risk Register annually and the updated Council's Counter Fraud and Anti-Corruption Policy/Strategy, with supporting Action Plan, was approved in 2021. The Council is a member of the Lincolnshire Counter-Fraud Partnership

The Constitution is kept under review and updated as required. The Constitution sets out how the Council operates, how decisions are made and the procedures to support the Council's aims of being transparent and accountable. The Constitution includes the Budget and Policy Framework Procedure Rules, Financial and Contract Procedure Rules, Officer Employment Procedure rules, and the Member and Officer Codes of Conduct. The Constitution also sets out the rules and process for Decisions to be 'called in' by Committees.

The Scrutiny Committee arrangements have been shaped to reflect Council priorities with there being four themed Committees to review and scrutinise the discharge of the Executive's functions and the effectiveness of the Council's functions. The Audit Committee provides further focus on risk, governance and control matters. The Scrutiny Committees have work programmes in place to steer their coverage of services and Executive key decisions and issue Annual Reports on their activities. We have reviewed the Scrutiny Committees' minutes throughout the year and not identified any concerns.

Regulators

There are few external regulators for district councils and we have not identified any matters reported which indicate significant weaknesses in the Council's governance arrangements. We reviewed the Local Government and Social Care Ombudsman's (LGSCO) 2020/21 report. The report does not highlight any significant concerns in relation to the Council's governance arrangements.

Based on the above considerations we are satisfied there are no significant weaknesses in the Council's arrangements in relation to governance.

Introduction

Audit of the financial statements

Commentary on VFM arrangements

Other reporting responsibilities and our fees

3. VFM arrangements – Improving Economy, Efficiency and Effectiveness

Overall commentary on the Improving Economy, Efficiency and Effectiveness reporting criteria

Performance Management

The Council's Strategic Plan, Vision 2025, sets out the Council's priorities and objectives for the five year period covered by the plan, including the values which underpin the overarching vision of 'delivering Lincoln's ambitious future'. The Plan provides a basis for Council's service and financial planning arrangements. The Vision has 5 strategic priorities which cover economic growth, inequality, housing, climate change and 'place'. There is an agreed Corporate Leadership Team Value for Money Statement which recognises that to achieve its Vision the Council must deliver value for money in its activities. The Statement sets out the Council's strategic approach to planning and delivering services that are good value for money and identifies the arrangements established by managers to support this process.

The Council has in place a performance management framework which includes identified responsibilities of managers and processes for regular performance reporting and corrective action if required. The Vision 2025 Annual Delivery Plan feeds directly into financial and service planning. The Council has identified the key performance indicators, and target levels of performance, in relation to these priorities. The performance targets are informed by national standards, local benchmarking and experience and subject to initial challenge and confirmation. The Council has a Performance Information Management System which holds a set of measures linked to the priorities which are assessed quarterly or annually. There is quarterly reporting on these measures, alongside the quarterly budget monitoring, to the Performance Scrutiny Committee and Executive. These quarterly reports take the form of a dashboard and identify whether the performance is acceptable, above or below target. The quarterly reports include an appropriate commentary to explain any significant factors which are affecting performance and actions being taken to correct performance.

On an annual basis, the Council's overall performance is summarised in the Narrative Report as part of the Statement of Accounts. This outlines the Council's progress against its ambitions, highlighting key actions that have been made in response to their progress. This provides the public with an overall assessment of the Council activities for the financial year.

We have reviewed a sample of the quarterly performance reports and the Executive and Performance Scrutiny minutes which show member challenge of the reported performance. The quarterly reports demonstrate that performance has been managed throughout the 2020/21 year and any significant variances have been justified, with no major unexpected gaps in performance at the year end. COVID-19 as expected had a significant impact on the quarterly performance measures leading to many of the original targets not being achieved. The performance management framework has continued to operate as expected in 2021/22.

The latest performance reports do not highlight any major concerns, with management focused on improving any areas at risk of not being on target by the end of the year although some measures continue to be affected by the pandemic. Overall, we believe there is sufficient evidence to demonstrate adequate arrangements for performance monitoring and management at the Council.

Partnerships

There are a number of significant partnership arrangements in place, through which the Council works to deliver services in line with its priorities. They include a collaborations with North Kesteven and West Lindsey District Councils to provide the Central Lincolnshire Joint Planning Unit as well as an arrangement with North Kesteven to provide a shared Revenue and Benefits Service. This shared service is hosted by the City of Lincoln Council. Both of these arrangements are governed through a Joint Committee representing each of the partner authorities. There is Partnership Guidance in place to support managers and provide a framework for the Council's work with partners. Mechanisms have been established to manage the performance of the authority's significant Partnerships and for the Audit Committee to consider annual assurance assessments. The Council is the accountable body for the successful Town Deal bid and appropriate governance and performance management arrangements are being established to progress the associated projects.

Procurement

The Council's Contract Procedure Rules form part of the Council's Constitution, this takes into account latest legislative and operational changes at the Council, and provide a corporate framework for the procurement of goods, works and services. This is set to be reviewed in light of the Transforming Public Procurement Green Paper. There are also controls in place designed to ensure that all procurement activity is conducted with openness, honesty and accountability. The Council's Internal Audit team gave an 'substantial' assurance rating following their latest review of the Procurement Service. There are regular contract management meetings lead by council officers to ensure major contracts are being delivered as expected and if needed to escalate any concerns at an early stage. Post implementation reviews are regularly carried out by officers on specific major projects to ensure the expected benefits have been achieved and any significant lessons learned to inform future contracts.

Based on the above considerations we are satisfied there are no significant weaknesses in the Council's arrangements in relation to improving economy, efficiency and effectiveness.

Introduction

Audit of the financial statements

Commentary on VFM arrangements

Other reporting responsibilities and our fees

04

Section 04:

**Other reporting responsibilities and
our fees**

4. Other reporting responsibilities and our fees

Matters we report by exception

The Local Audit and Accountability Act 2014 provides auditors with specific powers where matters come to our attention that, in their judgement, require specific reporting action to be taken. Auditors have the power to:

- issue a report in the public interest;
- make statutory recommendations that must be considered and responded to publicly;
- apply to the court for a declaration that an item of account is contrary to the law; and
- issue an advisory notice.

We have not exercised any of these statutory reporting powers.

The 2014 Act also gives rights to local electors and other parties, such as the right to ask questions of the auditor and the right to make an objection to an item of account. We did not receive any such objections or questions.

Reporting to the NAO in respect of Whole of Government Accounts consolidation data

We have not yet received group instructions from the National Audit Office confirming their requirements in relation to the Council's Whole of Government Accounts. We are unable to issue our audit certificate until this is formally confirmed.

4. Other reporting responsibilities and our fees

Fees for work as the Council's auditor

We reported our proposed fees for the delivery of our work under the Code of Audit Practice in our Audit Strategy Memorandum and Audit Completion Report presented to the Audit Committee in July and December 2021 respectively. We expect our final audit fees to be as follows.

| Area of work | 2019/20 fees | 2020/21 fees |
|--|---------------|---------------|
| Scale fee in respect of our work under the Code of Audit Practice | 36,332 | 36,332 |
| Additional work to reflect the Council's designation as a Public Interest Entity | 5,000 | 5,000 |
| Additional testing as a result of changes arising from increased audit quality expectations involving the work on the valuation of land and buildings and on the local government pension scheme | 7,067 | 7,067 |
| Additional testing as a result of the implementation of new auditing standards | - | 2,800 |
| Additional testing as a result of COVID-19 grant income | - | 1,500 |
| Other additional testing - additional testing and reporting in 2019/20 on uncertainties in key estimates as a result of COVID-19 | 5,032 | - |
| Additional work as a result of the new Code of Audit Practice and VFM reporting | - | 9,293 |
| Total fees | 53,431 | 61,992 |

* Fee variations subject to approval and confirmation by Public Sector Audit Appointments Limited.

Introduction

Audit of the financial statements

Commentary on VFM arrangements

Other reporting responsibilities and our fees

4. Other reporting responsibilities and our fees

Fees for other work

We confirm that we undertook the following non-audit services for the Council in the year.

| | |
|--|--------|
| Certification of the 2019/20 Housing Benefit Subsidy Claim | £6,800 |
| Pooling of 2019/20 Housing Capital Receipts Return | £3,250 |
| Homes England – Compliance Return | £3,500 |

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