

# Auditor's Annual Report

North Kesteven District Council – year  
ended 31 March 2021

February 2022



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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 North Kesteven District 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

We issued our audit report on 17 November 2021. Our opinion on the financial statements was unqualified.



### Value for Money arrangements

In our audit report issued on the 17 November 2021 we reported that we had not completed our work on the Council's arrangements to secure economy, efficiency and effectiveness in its use of resources and had not issued recommendations in relation to identified significant weaknesses in those arrangements at the time of reporting. Section 3 confirms that we have now completed this work and provides our commentary on the Council's arrangements. No significant weaknesses in arrangements were 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.

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# 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, issued on 17 November 2021 gave an unqualified opinion on the financial statements for the year ended 31 March 2021.

Our Audit Completion Report 2020/21, presented to the Council's Audit Committee on the 25 October 2021, provides further details of the findings of our audit of the Council's financial statements. This includes 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. There are no matters raised in our Audit Completion Report 2020/21 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	12	No	No
Improving economy, efficiency and effectiveness	14	No	No

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# 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 North Kesteven. 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 £1.5m of Covid-19 Response funding to cover the Council’s extra costs. The Council also received around £0.2m relating to the income compensation scheme for the sales, fees and charges income lost during the lockdown periods.

### 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, Movement in Reserves Statement and the Balance Sheet.

The Council’s financial position as reported in the balance sheet does not give us cause for concern relating to financial stability. Investment balances have increased from £40.9m to £50.1m whilst borrowing levels have reduced from £80.6m to £78.5m. Increases in both short term debtors and creditors, of £6.7m and £7.9m respectively, are evident, which, as at other councils this year, are largely due to the impacts of the Covid-19 funding arrangements.

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 £50.9m, up from £37.8m 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 £30.4m to £37.7m in 2020/21, with:

- General Fund and Earmarked Reserves of £24.8m, up from £17.0m in 2019/20;
- Housing Revenue Account, Earmarked Reserves and Major Repairs Reserve of £10.3m, remaining stable; and
- Capital Receipts and Grants Reserves of £2.7m, a little higher than the £2.4m in 2019/20.

These reserves provide some mitigation against future financial challenges, and include specific reserves (Income Volatility Reserve £7.8m, Business Rates Appeals Reserve £1.4m and Financial Resilience Reserve £0.6m) to address future volatility and support investment 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 a balanced General Fund and Housing Revenue Account budget for the 2020/21 financial year. Throughout the year the Council reported its financial position through the quarterly financial performance reports, updating its approved budgets as necessary. We reviewed a sample of reports presented for 2020/21, which contain detail on any significant variances to budgets and an update on forecast reserve movements. 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.

The Council reported the final General Fund revenue outturn position for the 2020/21 year as a deficit of £0.2m. The main variances were in relation to additional Covid-19 related funding (£1,667k), reduced investment and service income (£928k) and additional contractor support grants of £567k. In respect of its Housing Revenue Account the Council reported a surplus of £1.4m, with significant variances relating to reduced repairs and maintenance costs (£552k) and a reduction in the level of bad debt provisioning (£304k).

We have considered the arrangements in place in respect of budget management as part of the Governance criteria on page 11 and have not identified any significant weaknesses.

# 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 ten year plan which sets out the Council's commitment to provide quality 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 whether 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 Financial Resilience, Treasury Management and Capital Strategies, and the Workforce Plan) and underpins the more detailed Financial Plan.

The Council has in place an embedded budget setting process which begins in July with approval being sought for the assumptions and principles on which the budget is to be based. These are used as a part of the determination of the overall budget position. As part of the process opportunities for cost reductions, income generation and alternative methods of service delivery such as partnership working are identified. These opportunities are translated into business cases, projects and ultimately work plans such as:

- Savings/Income Generation Strategy;
- ExCITe Programme;
- Transformation Strategy; and
- NK25 Strategic Plan.

Within the arrangements a process is in place for challenging any growth items and agreeing the achievability of planned savings.

### Arrangements and approach to 2021/22 financial planning

The arrangements for the 2021/22 budget setting process have 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 likelihood and impact of any future lifting of restrictions or lockdowns, and the availability of any further government support.

A balanced General Fund budget for 2021/22, as set out in the Council's Financial Plan, was approved at the March 2021 Council meeting. Despite required savings confidently expected to be covered by actions in hand drawdown on the Income Volatility reserve of some £3.6m is still anticipated. There was an acknowledgement in preparing the plan that the roll over of the Local Government Funding Settlement meant that some of the expected changes from the Business Rates Reset and Review of Relative Needs and Resources (formerly known as the 'Fair Funding Review') were not enforced. Changes in these areas, in addition to the continued receipt of the New Homes Bonus scheme funding, were regarded as a risk through expected loss of funding so their deferral represented a gain to the Council's immediate financial position. The continuing uncertainty does make though strategic financial planning difficult for Councils, particularly in relation to its General Fund services.

Similarly a balanced Housing Revenue Account budget for 2021/22 was approved, with the longer term outlook demonstrating viability over the 30 year Business Plan planning cycle. This supports the Council's ambitions to maintain its current stock to the adopted standards and offers significant scope for investment in both the existing housing stock and the creation of new units, with some £47.0m being identified for new build schemes within the first 10 years.

The Executive Board reviewed the budget position in December 2021 as part of its Q2 budget monitoring process. Whilst a number of significant variances were highlighted the Committee confirmed that few significant changes were required to the original estimates, with most new growth items being accommodated within existing budgets.

We have reviewed the 2021/22 budget papers and confirmed that the budget assumptions are sensible, realistic and properly applied.

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

# 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. There is an approved Risk Management Strategy which includes the Council's approach, guidance, the Council's risk appetite and roles and responsibilities, conforming to Institute of Risk Management and ISO 31000.

Each directorate maintains and updates its own risk register, which then feeds into the Council-wide corporate risk register. We have reviewed an example register and confirmed it is sufficiently detailed to allow for effective risk management. Each risk has an assigned risk owner and a risk score based on a probability and impact matrix. Where mitigating actions are identified they are also assigned an owner and a due date to ensure there is appropriate accountability. This allows for effective oversight of the risks.

The corporate risk register provides the Council's corporate management team with oversight of the key risks faced by the organisation.

The Audit Committee receives quarterly reports on the Council's Strategic Risks and provides oversight on the risk management arrangements in place and the adequacy of the controls and proposed actions. These arrangements are consistent with what we would expect at a local authority and are adequate for the Council's purposes. From our attendance at these meetings, we have seen Members challenge the scores and key risk management activities to gain assurance about the effectiveness of the arrangements in place.

In order to provide assurance over the effective operation of internal controls the Council has engaged Assurance Lincolnshire to provide its internal audit service. Assurance Lincolnshire's Audit and Risk Manager acts as Head of Internal Audit and the service has been externally assessed as meeting the Public Sector Internal Audit Standards. The annual Internal Audit plan is agreed with management at the start of the financial year and is reviewed by the Audit Committee prior to final approval.

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 and 2021/22 and confirmed they are consistent with the risk based approach.

Internal Audit progress reports are presented to Audit Committee meetings 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 Head of Internal Audit provides an Annual Report including an opinion on the Council's governance, risk and control framework based on the work completed during the year. For 2020/21 the Head of Internal Audit concluded that the Council's arrangements for Governance, Risk, Internal Control and Financial Control were 'performing adequately' (with no significant concerns identified that significantly affected the framework. We have reviewed the Annual Report and are satisfied that the Head of Internal Audit's opinion does not indicate any significant weaknesses in the Council's governance arrangements.

The Council is part of the County Fraud Partnership, has a Counter Fraud, Corruption, Bribery and Money Laundering Strategy and a Whistleblowing policy. The Council carries out proactive anti-fraud work, such as the regular Council Tax Single person discount reviews, and partakes in the bi-annual National Fraud Initiative. An annual fraud report is taken to the Audit Committee. We have reviewed the Annual Fraud Report 2020/21 and have not identified any significant concerns with these arrangements.

Throughout the year we have attended Audit Committee meetings. Through attendance at these meetings we have confirmed that the committee receive regular updates on both internal audit progress and risk management in the form of risk registers. We have seen active Member engagement from the committee who challenge the papers and reports which they receive from officers, internal audit and external audit.

We have also reviewed meeting minutes from both Council and Executive Board meetings which evidence an appropriate level of member engagement and challenge.

# 3. VFM arrangements – Governance

## Overall commentary on the Governance reporting criteria

### 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 Budgetary and Policy Framework Procedure rules. The framework includes clear responsibilities, including the role of the Executive Board in leading the budget setting process and providing professional advice, review by the Overview and Scrutiny Panel and the reservation of the approval of the Budget to the Council based on the Executive Board's recommendation.

The process begins with the creation of the Medium Term Financial Strategy and the tactical financial strategies for Capital and Treasury Management which involves various assumptions and known changes moving forward. From that base accountants in conjunction with budget managers go through a more detailed review of service need/pressures identifying any potential budget bid requirements or savings.

This process is performed alongside the compilation of the annual refresh of the NK Plan to ensure new initiatives/requirements are financially appraised and considered for inclusion within the base budgets. Relevant consultation occurs on both documents in January each and is scrutinised in a special Target Budget meeting of the Performance and Resources Overview and Scrutiny Panel.

This results in the development of the NK Financial Plan that is approved alongside the NK Plan in February each year. The Council considers these strategic plans together as part of the Budget Setting meeting ensuring a cohesive approach in decision making.

Following approval of the NK Financial Plan, 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. There are rules in place regarding the reporting of budget variances and the requirement to operate within approved budgets.

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

Quarterly Financial Performance reports are presented to the Executive Board, alongside a Treasury Management Performance report. These reports cover:

- General Fund and Housing Revenue Account projected outturn;
- Fees and charges income;
- Service expenditure variances;
- Treasury management activities and variances;
- Council Tax and Business Rates collection;
- Reserve movements; and
- Capital expenditure variances and projected outturn.

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 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.

# 3. VFM arrangements – Governance

## Overall commentary on the Governance reporting criteria (continued)

### 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 amongst other things the Constitution, the Code of Local Governance and scheme of delegation, which shows the levels of authority required for all key decisions. The AGS sets out the governance principles which the Council are committed to and within which the Council conducts its business and affairs. The AGS identifies the arrangements in place to enable the Council to meet the good governance principles identified.

The required Standards Committee arrangements are in place designed to promote and maintain high standards of conduct by members and co-opted Members of the District Council and of the Town and Parish Councils within the District. We have reviewed the Committee’s minutes in the year and not identified any matters of concern.

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 Procedure Rules and Contract and Procurement Procedure Rules and the Members’ Code of Conduct.

There are Overview and Scrutiny Committee arrangements in place to support the work of the other Committees and the Council as a whole. Specific Overview and Scrutiny Panels have a work programme in place to steer their coverage of services and policy decisions taken. The Constitution includes the Overview and Scrutiny Committee procedure rules, which cover the arrangements for call in of decisions. We have reviewed the Overview and Scrutiny Committee’s 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, including a review of the Local Government and Social Care Ombudsman’s (LGSCO) 2020/21 report.

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

# 3. VFM arrangements – Improving Economy, Efficiency and Effectiveness

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

### Performance Management

The 2020-23 NK Plan sets out the Council’s strategic aims and objectives, and key intended outcomes for the three years of the Plan. The Council has identified the key performance indicators and target levels of performance in relation to these priorities, which should inform the Council as to whether it is achieving community aspirations and making a difference to the quality of life, economic performance and environmental sustainability of North Kesteven. The performance targets are informed by national standards, local benchmarking and experience and are subject to initial challenge and confirmation.

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 framework is reviewed annually and is scrutinised by the Performance and Resources Overview and Scrutiny Panel before approval by the Council’s Executive Board.

There is quarterly reporting to the Corporate Management Team, Performance and Resources Overview and Scrutiny Panel and the Executive Board. These quarterly reports identify whether the performance is on/off track and its direction of travel. They include appropriate commentary to explain any significant factors which are affecting performance and actions being taken to correct performance.

In addition, a series of Service Performance Indicators (SPIs) are reported on a quarterly basis to the Corporate Management Team. SPIs cover service issues in more detail and help the Corporate Management Team monitor trends and service development. Furthermore, a third tier of measures, Operational Performance Indicators (OPIs) have been developed to enable the Council to deliver services in an efficient, economic and effective manner. They are identified within Service Delivery Plans and monitored on a regular basis by Divisional Management Teams and Directors.

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 successes and risk areas. The Narrative Report also includes an agreed plan for subsequent years, including any areas for improvement. This provides the public with an overall assessment of the Council activities for the financial year.

We have reviewed a sample of the detailed performance reports and reviewed the Executive Board minutes which demonstrate the Committee’s review and challenge of the quarterly reports. 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. The process has continued in the first half of 2021/22. Overall, we believe there is sufficient evidence to demonstrate adequate arrangements for performance monitoring and management at the Council.

### Partnerships

The Council is open to considering all options to deliver services. This means it commissions from other organisations where it is appropriate to do so and where it can achieve the same or better outcomes at reduced cost. The Council actively seeks to commission jointly with other public service agencies where possible.

In this respect, there are a number of significant partnership arrangements in place and some key support services (for example in-sourcing of a number of payroll contracts, shared Revenue and Benefits services, and ICT) are provided through agreements with neighbouring councils. There are relevant governance frameworks in place for these partnership arrangements, predominantly through Shared Services Boards and Service Level Agreements, and the Council continues to keep its role in these activities under review.

The Council is 100% shareholder of a single property investment company, Lafford Homes Limited. The Council’s transactions with this company are properly disclosed in the financial statements and there are appropriate governance arrangements in place. The turnover of this company is not material.

# 3. VFM arrangements – Improving Economy, Efficiency and Effectiveness

## Overall commentary on the Improving Economy, Efficiency and Effectiveness reporting criteria (continued)

### Procurement

The Council has Contract and Procurement Procedure Rules in place which outlines how the procurement of goods, works and services is achieved. These documents take into account latest legislative and operational changes at the Council, and provide a corporate framework for the procurement of goods, works and services. There are also controls in place designed to ensure that all procurement activity is conducted with openness, honesty and accountability. The Council works through the Lincolnshire Procurement Partnership which provides access to specialist procurement services and savings and has its own specialist procurement staff. The Council has specific arrangements through standing financial instructions and purchase order controls and our work on the financial statements has not identified any significant internal control deficiencies in these areas.

**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.**

# 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 March and October 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	£30,179	£30,179
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	£7,952	£7,952*
Additional testing as a result of the implementation of new auditing standards	-	£2,892*
Additional testing in respect of the Council's requirement to produce Group Accounts	£2,475	£2,475*
Other additional testing - new significant audit risks for 2020/21 (Covid-19 grant recognition and valuation uncertainty) and additional testing and reporting in 2019/20 on uncertainties in key estimates as a result of Covid-19	£3,842	£2,064*
Additional work as a result of the new Code of Audit Practice and VFM reporting	-	£9,293*
<b>Total fees</b>	<b>£44,448</b>	<b>£54,855*</b>

\* Fee variations subject to approval and confirmation by Public Sector Appointments Ltd.

# 4. Other reporting responsibilities and our fees

## Fees for other work

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

- Certification of the 2020/21 Housing Benefit Subsidy Claim      £11,478
- Pooling of Housing Capital Receipts Return      £3,500

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