



## **East Dorset District Council**

### Report to the Audit and Governance Committee on the audit for the year ended 31 March 2019

Issued 17 July 2019 for the meeting on 26 July 2019

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# Introduction

## The key messages in this report

Audit quality is our number one priority. We plan our audit to focus on audit quality and have set the following audit quality objectives for this audit:

- A robust challenge of the key judgements taken in the preparation of the financial statements.
- A strong understanding of your internal control environment.
- A well planned and delivered audit that raises findings early with those charged with governance.

I have pleasure in presenting our final report to the Audit and Governance Committee of Dorset Council for the 2019 audit of East Dorset District Council. The scope of our audit was set out within our planning report presented to the Joint Audit Committee in February 2019.

### **Status of the audit**

Our audit is well advanced subject to completion of the following principal matters:

- completion of audit fieldwork (including work in relation to the completeness of expenditure significant risk and testing of membership data relating to the pension fund);
- receipt of information from Dorset County Pension Fund auditors;
- completion of internal quality assurance procedures;
- receipt of signed management representation letter; and
- our review of events since 31 March 2019 through to signing.

We will provide an oral update at the meeting.

### **Conclusions from our testing**

We have identified a number of adjusted and unadjusted misstatements. The details of these can be found on page 22 onwards.

Based on the current status of our audit work, we envisage issuing an unmodified audit opinion, with no reference to any matters in respect of the Council's arrangements to secure economy, efficiency and effectiveness in the use of resources, or the Annual Governance Statement.

# Introduction

## The key messages in this report (continued)

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**Narrative Report & Annual Governance Statement**

- We have reviewed the Council's Annual Report & Annual Governance Statement to consider whether it is misleading or inconsistent with other information known to us from our audit work.
- The Annual Governance Statement complies with the Delivering Good Governance guidance issued by CIPFA/SOLACE.
- We have no matters to raise with you in respect of the Narrative Report.

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**Duties as public auditor**

- We did not receive any queries or objections from local electors this year.
- We have not identified any matters that would require us to issue a public interest report. We have not had to exercise any other audit powers under the Local Audit and Accountability Act 2014.

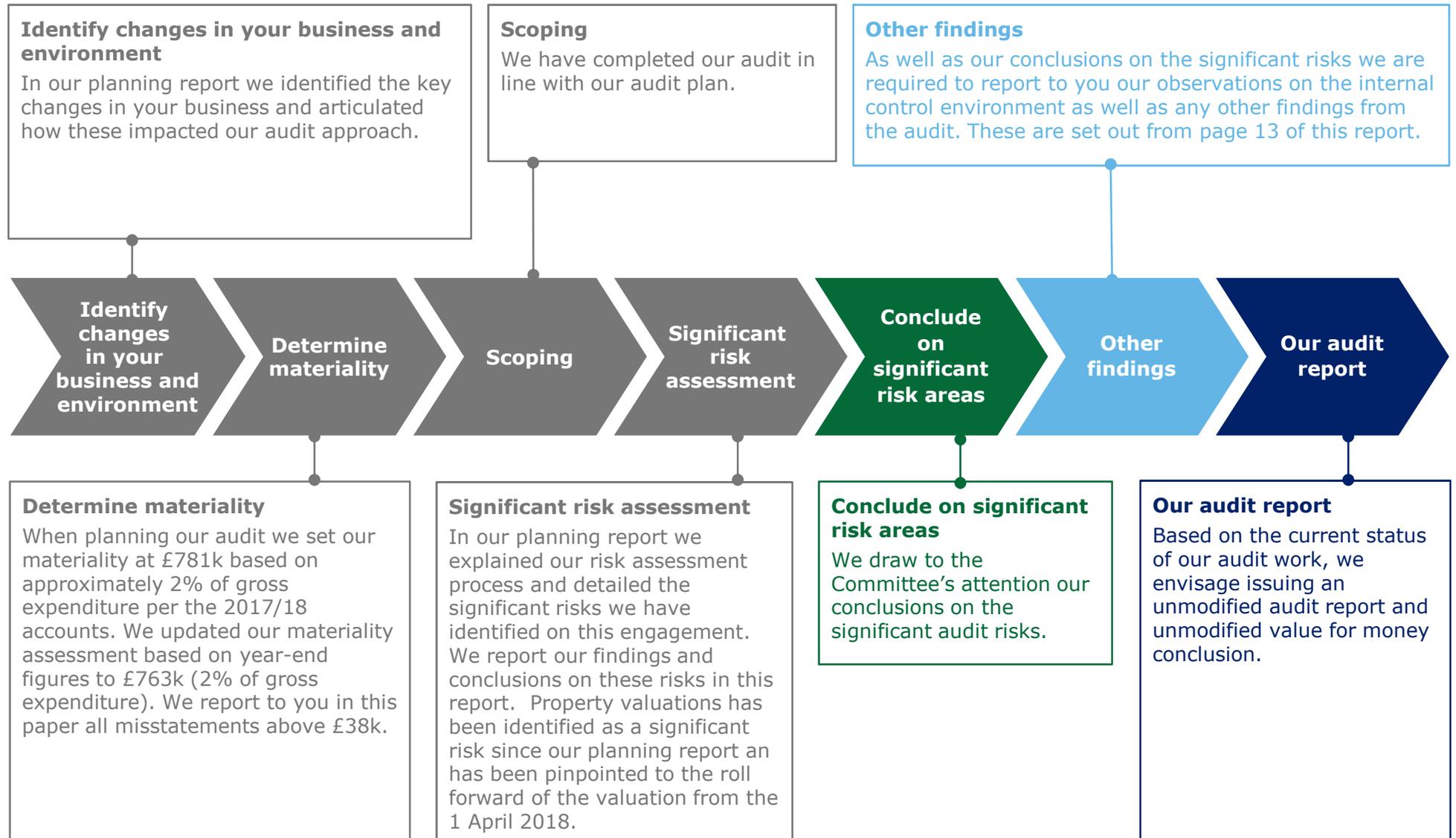
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**Whole of Government Accounts**

- The Council is not a sampled component for WGA reporting.
- We are required to report our overall audit opinion and key issues from our audit to the National Audit Office following completion of the audit.

# Our audit explained

## We tailor our audit to your organisation



# Significant risks Dashboard

Risk	Material	Fraud risk	Planned approach to controls testing	Controls testing conclusion	Consistency of judgements with Deloitte's expectations	Comments	Page no.
Completeness of Expenditure			D+I	Control finding raised – page 13		Satisfactory*	7
Management override of controls			D+I	Control finding raised – page 13		Satisfactory	8
Property Valuations			D+I	Control finding raised – page 15		A misstatement has been identified.	9

\*Subject to the complete of our testing in relation to sampled items yet to be received.

Overly prudent, likely to lead to future credit



Overly optimistic, likely to lead to future debit.

**D+I:** Testing of the design and implementation of key controls

# Significant risks

## Completeness of Expenditure

### **Risk identified**

Under UK auditing standards, there is a presumed risk in respect of revenue recognition due to fraud. We have rebutted this risk, and instead believe that the fraud risk lies with the completeness of expenditure and completeness and valuation of accruals and the completeness of provisions. We note that our audit plan identified a risk in relation to the valuation of provisions, however, given that the year end provisions balance is below our materiality, and has not moved materiality from the prior year, we do not consider there to be a significant risk of material misstatement in relation to the valuation of provisions.

Given the financial pressures across the whole of the public sector, there is an inherent risk that the year-end position could be manipulated by omitting or misstating accruals and provisions.

### **Deloitte response**

- We obtained an understanding of the design and implementation of the key controls in place in relation to recording completeness of accruals and provisions;
- We performed focused testing in relation to the completeness of expenditure including a detailed review of accruals and provisions;
- As part of this focused testing we challenged any assumptions made in relation to year-end accruals and provisions;
- We reviewed how accurate the Council has been in calculating accruals; and
- We reviewed the year-on-year movement in creditors/accruals and provisions and will investigate any significant downward movements.

### **Deloitte view**

To be confirmed on the completion of our audit work which is still in progress. We are still finalising our work on the design and implementation of controls.

Our work in relation to the completeness and accuracy of accruals is ongoing as we're awaiting the receipt of sampled items. To date, we have not identified any misstatements in relation to our work on the completeness of expenditure.

# Significant risks (continued)

## Management Override of Controls

### **Risk identified**

In accordance with ISA 240 (UK) management override is a significant risk. This risk area includes the potential for management to use their judgement to influence the financial statements as well as the potential to override the Council's controls for specific transactions.

The key judgements in the financial statements are those which we have selected to be the significant audit risks and areas of audit interest: completeness of expenditure and valuation of the Council's estate and pension liability.

These are inherently the areas in which management has the potential to use their judgement to influence the financial statements.

### **Deloitte response**

- We have tested the design and implementation of key controls in place around journal entries and management estimates;
- We risk assessed journals and selected items for detailed testing. The journal entries were selected using computer-assisted profiling based on areas which we consider to be of increased interest;
- We tested the appropriateness of journal entries recorded in the general ledger, and other adjustments made in the preparation of financial reporting;
- We reviewed accounting estimates for biases that could result in material misstatements due to fraud, specifically in relation to any material provisions;
- We reviewed the accuracy of calculating previous accruals; and
- We have not become aware of any significant transactions that are outside the normal course of business for the Council, or that otherwise appear to be unusual, given our understanding of the entity and its environment.

### **Deloitte view**

We have not identified any significant bias in the key judgements made by management based on work performed.

We have not identified any instances of management override of controls in relation to the specific transactions tested based on work performed.

We are still finalising our work on the design and implementation of controls and on the accuracy of accruals, and the review of management estimates in relation to the bad debt provision.

# Significant risks (continued)

## Property Valuations

### **Risk identified**

The Code requires that where assets are subject to revaluation, their year-end carrying value should reflect the appropriate fair value at that date. The Council has adopted a rolling revaluation model which sees all land and buildings revalued over a three-year cycle, with the revaluation taking place at the start of the year (1 April). As a result of this individual assets may not be revalued for two years, and some asset valuations as at year end will be up to three years out of date. Whilst not identified as a significant risk during our audit planning, we have since reassessed and identified a significant risk in relation to the carrying value of assets at year end given that the valuation date is at the start of the year.

### **Deloitte response**

- We understood how the Council assures itself that there are no material impairments (through the completion of an impairment review undertaken for assets not revalued within the year) or changes in value for the assets not covered by the annual valuation.
- We reviewed revaluations performed in the year, assessing whether they have been performed in a reasonable manner, on a timely basis and by suitably qualified individuals
- We tested a sample of revalued assets and re-performed the calculation assessing whether the movement has been recorded through the correct line of the accounts.
- We had a discussion with the Council's valuer and our own internal valuation specialists to understand the movements in property valuations.
- We have tested the information provided to the valuer for a sample of revalued assets.

### **Deloitte view**

A control finding has been raised on page 15.

We identified a material misstatement in the Council's property valuations as at 31 March 2019 which arose as a result of properties not being revalued as at 31 March 2019. As a result of this the client commissioned a desktop valuation to be completed on the material properties as at the 31 March 2019 and has reflected the updated valuations within the financial statements. An immaterial uncorrected judgemental misstatement has been reported in relation to assets that were not of the desktop valuation as outlined above.

# Other areas of audit interest

## Defined Benefit Pension Scheme

### **Risk identified**

The Council participates in the Local Government Pension Scheme as a member of the Dorset County Pension fund.

The Council's element of the net pension fund liability has decreased from £32.276m at 31 March 2018 to £31.549m as at 31 March 2019. The Council's pension liability is affected by the McCloud legal cases in respect of potential discrimination in the implementation of transitional protections following changes in public sector pension schemes in 2015. Subsequent to year-end, the Government was denied leave to appeal the case, removing the uncertainty over recognition of a liability. The actuary has assessed the impact on the Partnership's liability as shown to the right which has been recognised in the financial statements.

### **Deloitte response**

- We obtained a copy of the actuarial report produced by Barnett Waddingham, the scheme actuary, and agreed in the disclosures to notes in the accounts.
- We assessed the independence and expertise of the actuary supporting the basis of reliance upon their work.
- We reviewed and challenged the assumptions made by Barnett Waddingham, including benchmarking of the assumptions applied. We are in the process of finalising our testing in relation to this.
- We are currently performing testing of the membership data included in the actuaries report.
- We assessed the reasonableness of the Council's share of the total assets of the scheme with the Pension Fund financial statements for the year, we are awaiting the IAS19 letter from the Pension Scheme auditors.
- We have reviewed and challenged the calculation of the impact of the McCloud case on pension liabilities.
- We reviewed the disclosures within the accounts against the Code.

### **Deloitte view**

The Council has adjusted the pension liability for the impact of the McCloud case. We have reviewed the assumptions and, on the whole, the set of assumptions is reasonable and lies towards the middle of the range of assumptions when compared with the Deloitte benchmarks. The assumptions have been set in accordance with generally accepted actuarial principles and are compliant with the accounting standard requirements of IAS19.

We will provide an update to the committee on the outstanding areas of testing outlined in our response.

# Other areas of audit interest

## Local Government Reorganisation

### **Risk identified**

Following a Local Government Reorganisation (LGR) Dorset councils formed into two Unitary Councils, with some assets and services also being devolved to Town and Parish Councils. We have considered LGR as part of our VfM opinion with no issues noted. An uncorrected misstatement has been included which relates to three assets that were transferred to Town and Parish Councils prior to the year end but remain within the financial statements.

We should, however, note that the going concern assumption remains appropriate.

### **Deloitte response**

We agreed a timetable with management to ensure the audit process is completed as soon as possible after the completion of the accounts.

We monitored the situation and did not identify any risks in relation to our ability to complete the audit of the accounts within the required timeframe of within the estimates fees previously communicated.

# Other areas of audit interest

## Value for Money

### Background

Under the National Audit Office's Code of Audit Practice, we are required to report whether, in our opinion, the Council has made proper arrangements to secure economy, efficiency and effectiveness in its use of resources. The Code and supporting Auditor Guidance Notes require us to perform a risk assessment to identify any risks that have the potential to cause us to reach an inappropriate conclusion on the audited body's arrangements. We are required to carry out further work where we identify a significant risk - if we do not identify any significant risks, there is no requirement to carry out further work.

### Deloitte risk assessment

- We have not considered the Council's medium and longer term plans in relation to Value for Money considerations as from the 1 April 2019 the Council ceases to exist. The operations, trade and assets of the Council have transferred to a newly established Council.
- Post year end the Council has merged with other local District Council and the County Council. This has been considered as part of the risk assessment in relation to VfM with no specific risk identified. However, professional scepticism has been highlighted to the audit team throughout the audit work completed.
- We discussed the Council's arrangements with Ian Milner, Daniel Povey and internal audit.
- We reviewed the Council's draft Narrative Report, Annual Governance Statement and relevant Council papers and minutes.
- We considered the Council's financial results for the year against the budget that was set for the financial year.
- We considered matters identified by the National Audit Office as potential value for money risks for Councils for 2018/19, with no additional issues noted from those detailed above

Based upon the work performed in our risk assessment, we did not identify any significant audit risks consistent with our Planning Report.

### Deloitte view

No issues have been noted from the VfM testing that has been completed to date.

# Other significant findings

## Internal control and risk management

During the course of our audit we have identified a number of internal control and risk management findings, which we have included below for information. Given that the Council has ceased to exist since 1 April 2019, we have not raised any recommendations in relation to these findings, but have included these within our report for consideration.

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### Observation

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#### **Formalising/Evidencing Controls**

Annual meeting between the Financial Services Manager and the Legal and Democratic Services Manager to discuss any items which would have an impact on the financial statements. Both the Financial Services Manager and the Legal and Democratic Services Manager have confirmed that this meeting took place, but we have been unable to view any evidence to confirm this (such as meeting minutes/documented actions following the meeting).

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#### **Journal Posting Segregation of Duties**

We identified that at present there is no segregation of duties within the journals posting process. Instead a monthly journals report was reviewed by the Financial Services Manager. However, on inspection of the January 2019 journal report we have been unable to evidence this review.

The risk of management override is mitigated due to quarterly budgetary reporting to Cabinet being performed where explanations must be given for variances to budget, outturn analysis is also performed.

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The purpose of the audit was for us to express an opinion on the financial statements. The audit included consideration of internal control relevant to the preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control. The matters being reported are limited to those deficiencies that we have identified during the audit and that we have concluded are of sufficient importance to merit being reported to you.

# Other significant findings

## Internal control and risk management

During the course of our audit we have identified a number of internal control and risk management findings, which we have included below for information. Given that the Council has ceased to exist since 1 April 2019, we have not raised any recommendations in relation to these findings, but have included these within our report for consideration.

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### Observation

The initial draft financial statements which were published for public inspection and presented for audit were of a good standard: Minor issues were noted as follows:

- Issues identified by our Proof Reader in relation to minor points such as punctuation and grammar
- Rounding errors between the main statements and the notes.
- Lines being included within the accounts which were not needed due to these disclosing a nil balance.
- There was no reference in changes to accounting policies in respect of IFRS 9 & 15.

### Quality of draft financial statements

We recommend the Council review the year-end reporting and close process, including:

- preparation of a skeleton draft of the financial statements ahead of year-end, reviewed against the Code for any changes in the year and for the disclosure requirements for any new or changed activities of the Council
  - documentation and quantification of judgments in respect of materiality of disclosure requirements in preparing the accounts
  - documented and reviewed use of CIPFA disclosure checklists
  - documented and reviewed internal checks of arithmetic accuracy and internal consistency
  - completion of the CIPFA "pre-audit checks on draft year-end accounts" checklist
  - documented and reviewed internal tie back and referencing of the draft financial statements to supporting working papers
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# Other significant findings

## Internal control and risk management

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### Observation

#### Property Valuation Controls

We identified a misstatement in relation to property valuations which arose due to the Council's property valuations for the year being completed as at 1 April 2018, rather than 31 March 2019. This also arose due to the fact that the Council does not undertake a review of properties not revalued in the year to understand if there has likely to have been any upwards movements in value.

### Recommendation

It is recommended that property valuations are undertaken as at year end (31 March) as opposed to the start of the year (1 April) in order for the valuations provided by the Professional Valuers to be up to date.

It is also recommended that at each year end the Council considers properties which have not been revalued during the year and understands whether there is likely to have been any upwards movements in property values.

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# Other significant findings

## Internal control and risk management

In support of our financial statement audit for 31 March 2019, we have performed procedures to assess the design and implementation of selected general IT controls as part of our audit risk assessment. Set out below are our findings:

Observation	Deloitte recommendation
<p><b>Business users having administrative accesses in the applications</b></p> <p>Whilst Active Directory access provisioning controls are managed through a central IT team, within the business certain end users hold account administrator roles and have elevated access on the financial applications e-financials, Paris cash receipting system, and the Resource link and since they are managing the access right provisioning tasks for starters, leavers and movers.</p>	<p>Business users having access to administrative privileges in the system constitutes a segregation of duties conflict and may lead to manual controls being overridden without detection. We recommend that management identifies business users with administration privileges in the application and remove these. We further recommend an additional check to ensure the related inappropriate access was not exploited during the period it was held.</p>

# Other significant findings

## Financial reporting findings

Below are the findings from our audit surrounding your financial reporting process.

### **Qualitative aspects of your accounting practices:**

No issues have been identified.

### **Other matters relevant to financial reporting:**

There are no other matters required to be raised.

### **Significant matters discussed with management:**

There have been no significant matters arising from the audit.

We will obtain written representations from those charged with governance on matters material to the financial statements when other sufficient appropriate audit evidence cannot reasonably be expected to exist. A copy of the draft representations letter has been circulated separately.

# Our audit report

## Matters relating to the form and content of our report

Here we discuss how the results of the audit impact on other significant sections of our audit report.



### **Our opinion on the financial statements**

Our opinion on the financial statements is expected to be unmodified.



### **Material uncertainty related to going concern**

We have not identified a material uncertainty related to going concern and will report by exception regarding the appropriateness of the use of the going concern basis of accounting.



### **Emphasis of matter and other matter paragraphs**

There are no matters we judge to be of fundamental importance in the financial statements that we consider it necessary to draw attention to in an emphasis of matter paragraph. There are no matters relevant to users' understanding of the audit that we consider necessary to communicate in an other matter paragraph.



### **Our value for money conclusion**

We are required to be satisfied that proper arrangements have been made to secure economy, efficiency and effectiveness in the use of resources (value for money). Our conclusion on the Council's arrangements is unmodified.



### **Other reporting responsibilities**

The Annual Report is reviewed in its entirety for material consistency with the financial statements and the audit work performed and to ensure that they are fair, balanced and reasonable.

# Your annual report

We are required to report by exception on any issues identified in respect of the Annual Governance Statement..

	Requirement	Deloitte response
Narrative Report	<p>The Narrative Report is expected to address (as relevant to the Council):</p> <ul style="list-style-type: none"> <li>- Organisational overview and external environment;</li> <li>- Governance;</li> <li>- Operational Model;</li> <li>- Risks and opportunities;</li> <li>- Strategy and resource allocation;</li> <li>- Performance;</li> <li>- Outlook; and</li> <li>- Basis of preparation.</li> </ul>	<p>We have assessed whether the Narrative Report has been prepared in accordance with CIPFA guidance.</p> <p>We have also read the Narrative Report for consistency with the annual accounts and our knowledge acquired during the course of performing the audit, and is not otherwise misleading.</p>
Annual Governance Statement	<p>The Annual Governance Statement reports that governance arrangements provide assurance, are adequate and are operating effectively.</p>	<p>We have assessed whether the information given in the Annual Governance Statement meets the disclosure requirements set out in CIPFA/SOLACE guidance, is misleading, or is inconsistent with other information from our audit. No issues were noted from our review.</p>

# Purpose of our report and responsibility statement

## Our report is designed to help you meet your governance duties

### What we report

Our report is designed to help the Audit and Governance Committee and the Council discharge their governance duties. It also represents one way in which we fulfil our obligations under ISA 260 (UK) to communicate with you regarding your oversight of the financial reporting process and your governance requirements. Our report includes:

- Results of our work on key audit judgements and our observations on the quality of your Annual Report.
- Our internal control observations.
- Other insights we have identified from our audit.

### What we don't report

As you will be aware, our audit was not designed to identify all matters that may be relevant to the Council.

Also, there will be further information you need to discharge your governance responsibilities, such as matters reported on by management or by other specialist advisers.

Finally, our views on internal controls and business risk assessment should not be taken as comprehensive or as an opinion on effectiveness since they have been based solely on the audit procedures performed in the audit of the financial statements and the other procedures performed in fulfilling our audit plan.

### The scope of our work

Our observations are developed in the context of our audit of the financial statements. We described the scope of our work in our audit plan and again in this report.

This report has been prepared for the Audit and Governance Committee and Council, as a body, and we therefore accept responsibility to you alone for its contents. We accept no duty, responsibility or liability to any other parties, since this report has not been prepared, and is not intended, for any other purpose.

We welcome the opportunity to discuss our report with you and receive your feedback.

**Michelle Hopton**  
for and on behalf of Deloitte LLP  
Bristol  
17 July 2019

# Appendices



# Audit adjustments

## Unadjusted misstatements identified to date

		Debit/ (credit) CIES £k	Debit/ (credit) in net assets £k	Debit/ (credit) prior year reserves £k	Memo: Debit/ (credit) usable reserves £k	If applicable, control deficiency identified
<b>Misstatements identified in current year</b>						
Property Revaluations	(1)		325		(325)	
Asset Transfers	(2)	113	(113)			
Classification of Creditors in the Cash Flow Statement	(3)	N/a – this misstatement relates to the classification of the movement in creditors within the Cash Flow Statement.				
<b>Total</b>						

- 1) We identified that there have been significant movements in build costs and location factors which would have an impact on the valuation of properties which are valued on a DRC (depreciated replacement cost) basis e.g specialised properties such as community centres. Due to a number of properties which are valued on a DRC basis not being revalued during 2018/19, and those which were being revalued as at 1 April 2018 rather than 31 March 2019, these movements had not been taken account of in the asset values as at 31 March 2019. Based on this we estimated an understatement of property values by approximately £1m. As a result of this it was agreed that the five largest affected properties would be revalued as at 31 March 2019 by the Council's Professional Valuer. The result of this was a £631k increase in property values. Once these properties were stripped out of our initial calculations, the remaining estimated understatement is approximately £325k which is not material.
- 2) Per the Fixed Asset Register no assets were disposed in the year. We identified from our verification and additions testing two assets which were found to have been disposed of during the year. Following discussion with the client, a further asset was found to have been transferred during the year but not included in the gain from disposals note per the accounts.
- 3) This misstatement relates to the classification of movements in creditors within the cash flow statements between financing and operating cash flows.

We identified a number of rounding differences between the main statements and notes to the accounts which are not considered material and management have not adjusted for these.

# Audit adjustments

## Disclosures

### **Disclosure recommendations**

Although the omission of the following disclosures does not materially impact the financial statements, we are drawing the omitted disclosures to your attention because we believe it would improve the financial statements to include them or because you could be subject to challenge from regulators or other stakeholders as to why they were not included.

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#### Disclosure

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We identified a number of rounding errors between the main statements and the notes to the accounts, all of which are immaterial. We also identified that Accounting Standards that have been issued but have not been Adopted note does not include IFRS 16. In addition, we identified that the accounts do not include the ageing of debtors.

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# Audit adjustments

## Corrected misstatements identified to date

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		Debit/ (credit) CIES £k	Debit/ (credit) in net assets £k	Debit/ (credit) prior year reserves £k	Memo: Debit/ (credit) reserves £k	If applicable, control deficiency identified
Property Valuations	(1)		631k		(631k)	
<b>Total</b>			<b>631k</b>		<b>(631k)</b>	

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(1) We identified that there have been significant movements in build costs and location factors which would have an impact on the valuation of properties which are valued on a DRC (depreciated replacement cost) basis e.g specialised properties such as community centres. Due to a number of properties which are valued on a DRC basis not being revalued during 2018/19, and those which were being revalued as at 1 April 2018 rather than 31 March 2019, these movements had not been taken account of in the asset values as at 31 March 2019. Based on this we estimated an understatement of property values by approximately £1m. As a result of this it was agreed that the five largest affected properties would be revalued as at 31 March 2019 by the Council's Professional Valuer. The result of this was a £631k increase in property values. Once these properties were stripped out of our initial calculations, the remaining estimated understatement is approximately £325k which is not material.

# Fraud responsibilities and representations

## Responsibilities explained



### Responsibilities:

The primary responsibility for the prevention and detection of fraud rests with management and those charged with governance, including establishing and maintaining internal controls over the reliability of financial reporting, effectiveness and efficiency of operations and compliance with applicable laws and regulations. As auditors, we obtain reasonable, but not absolute, assurance that the financial statements as a whole are free from material misstatement, whether caused by fraud or error.



### Required representations:

We have asked the Council to confirm in writing that you have disclosed to us the results of your own assessment of the risk that the financial statements may be materially misstated as a result of fraud and that you are not aware of any fraud or suspected fraud that affects the Council .

We have also asked the Council to confirm in writing their responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error.



### Audit work performed:

In our planning we identified completeness of expenditure and management override of controls as key audit risks for your organisation.

During course of our audit, we have had discussions with management and those charged with governance and have not identified any further risks relating to fraud

### Concerns:

No concerns to raise.

# Independence and fees

As part of our obligations under International Standards on Auditing (UK), we are required to report to you on the matters listed below:

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<b>Independence confirmation</b>	We confirm that we comply with APB Ethical Standards for Auditors and that, in our professional judgement, we and, where applicable, all Deloitte network firms are independent and our objectivity is not compromised.
<b>Fees</b>	<p>The audit fee for 2018/19, in line with the fee range provided by PSAA, is £32,285.</p> <p>No non-audit fees have been charged by Deloitte in the period.</p>
<b>Non-audit services</b>	In our opinion there are no inconsistencies between APB Ethical Standards for Auditors and the Council's policy for the supply of non-audit services or any apparent breach of that policy. We continue to review our independence and ensure that appropriate safeguards are in place including, but not limited to, the rotation of senior partners and professional staff and the involvement of additional partners and professional staff to carry out reviews of the work performed and to otherwise advise as necessary.
<b>Relationships</b>	<p>We are required to provide written details of all relationships (including the provision of non-audit services) between us and the organisation, its board and senior management and its affiliates, including all services provided by us and the DTTL network to the Council, its members and senior management and its affiliates, and other services provided to other known connected parties that we consider may reasonably be thought to bear on our objectivity and independence.</p> <p>We are not aware of any relationships which are required to be disclosed.</p>

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