

4 September 2018

<b>Report of</b>	<b>Assistant Director – Policy and Corporate</b>	<b>Author</b>	<b>Margaret Donaldson</b>
<b>Title</b>	<b>Annual Audit Letter 2017/18</b>		<b>☎ 282338</b>
<b>Wards affected</b>	Not applicable		

## 1. Executive Summary

- 1.1 The Annual Audit Letter summarises the conclusions and any significant issues arising from Ernst & Young's audit procedures for the year ended 31 March 2018. The areas of work and their main conclusions are summarised in the following table:

Area of Work	Conclusion
Financial statements	Unqualified – the financial statements give a true and fair view of the financial position of the Council as at 31 March 2018 and of its expenditure and income for the year then ended.
Consistency of other information published with the financial statements	Other information published with the financial statements was consistent with the Statement of Accounts.
The Council's arrangements for securing economy, efficiency and effectiveness	The Council has put in place proper arrangements to secure value for money in its use of resources.
Consistency of Governance Statement	The Annual Governance Statement was consistent with the Auditors' understanding of the Council.
Public interest report	No matters to report in the public interest.
Written recommendations to the Council, which should be copied to the Secretary of State	No matters to report.
Other actions taken in relation to our responsibilities under the Local Audit and Accountability Act 2014	No matters to report.
Reporting to the National Audit Office (NAO) on our review of the Council's Whole of Government Accounts return (WGA)	No matters to report.

## 2. Recommended Decision

- 2.1 To consider and note the contents of the 2017/18 Annual Audit Letter.

## 3. Reason for Recommended Decision

- 3.1 The Accounts and Audit Regulations require the Council to consider the Annual Audit Letter.

## **4. Alternative Options**

4.1 Not applicable.

## **5. Background information**

- 5.1 The 2017/18 Annual Audit Letter is attached to this report as an appendix.
- 5.2 The Audit Results Report was issued on 26 June 2018, and presented to the Committee on 10 July 2018.
- 5.3 The Auditors' certificate that they completed the audit in accordance with the requirements of the Local Audit and Accountability Act 2014 and the National Audit Office's 2015 Code of Audit Practice was issued on 10 July 2018. This is in line with the earlier audit completion deadline of the 30 July as prescribed by statute.
- 5.4 In January 2019 the Auditor will also issue a report to the Committee summarising the grant certification work they have undertaken.

## **6. Strategic Plan References**

- 6.1 The objectives and priorities of the Strategic Plan informed all stages of the budget process for 2017/18.

## **7. Publicity Considerations**

- 7.1 The Annual Audit Letter has been publicised on the Council's website, and a hard copy of the document is available at Council offices in line with statutory requirements.

## **8. Financial Implications**

- 8.1 The 2017/18 audit fees are detailed in the Annual Audit Letter. Additional fees of £1,465 were charged by Ernst & Young over the budgeted amounts. This was a result of changes in the net cost of service heading and resulting prior year comparator adjustments, additional audit procedures for the adjustment to IAS19 and additional follow up queries with the valuer for corroboration of valuer assumptions applied.

## **9. Other Standard References**

- 9.1 Having considered equality, diversity and human rights, health and safety, community safety and risk management implications, there are none that are significant to the matters in this report.

## **Appendices**

Appendix A - Annual Audit Letter for the year ended 31 March 2018

## **Background Papers**

None

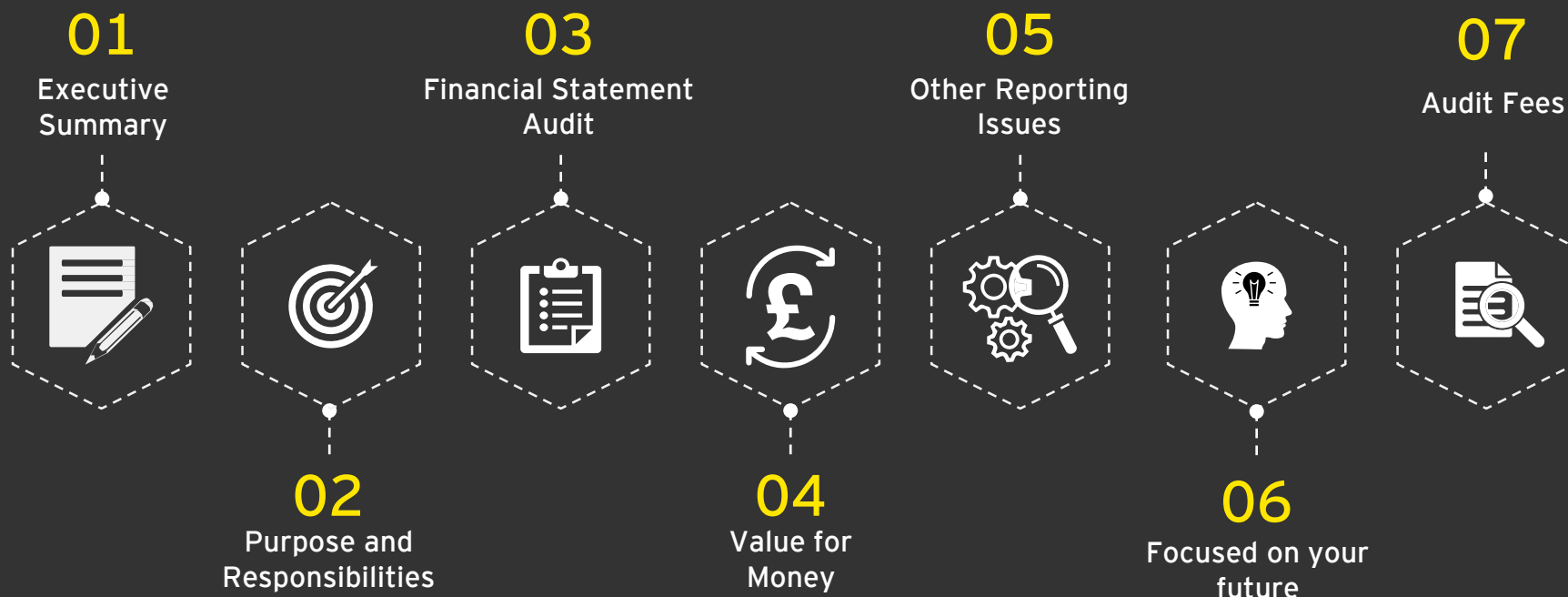


# **Colchester Borough Council**

Annual Audit Letter for the year  
ended 31 March 2018

August 2018

# Contents



Public Sector Audit Appointments Ltd (PSAA) have issued a 'Statement of responsibilities of auditors and audited bodies'. It is available from the Chief Executive of each audited body and via the PSAA website ([www.psaa.co.uk](http://www.psaa.co.uk))

The Statement of responsibilities serves as the formal terms of engagement between appointed auditors and audited bodies. It summarises where the different responsibilities of auditors and audited bodies begin and end, and what is to be expected of the audited body in certain areas.

The 'Terms of Appointment (updated 23 February 2017)' issued by PSAA sets out additional requirements that auditors must comply with, over and above those set out in the National Audit Office Code of Audit Practice (the Code) and statute, and covers matters of practice and procedure which are of a recurring nature.

This Annual Audit Letter is prepared in the context of the Statement of responsibilities. It is addressed to the Members of the audited body, and is prepared for their sole use. We, as appointed auditor, take no responsibility to any third party.

**Our Complaints Procedure** - If at any time you would like to discuss with us how our service to you could be improved, or if you are dissatisfied with the service you are receiving, you may take the issue up with your usual partner or director contact. If you prefer an alternative route, please contact Steve Varley, our Managing Partner, 1 More London Place, London SE1 2AF. We undertake to look into any complaint carefully and promptly and to do all we can to explain the position to you. Should you remain dissatisfied with any aspect of our service, you may of course take matters up with our professional institute. We can provide further information on how you may contact our professional institute.



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# Executive Summary



## Executive Summary

We are required to issue an annual audit letter to Colchester Borough Council (the Council) following completion of our audit procedures for the year ended 31 March 2018. Below are the results and conclusions on the significant areas of the audit process.

Area of Work	Conclusion
<b>Opinion on the Council's:</b>	Unqualified - the financial statements give a true and fair view of the financial position of the Council as at 31 March 2018 and of its expenditure and income for the year then ended
▶ Financial statements	
▶ Consistency of other information published with the financial statements	Other information published with the financial statements was consistent with the Annual Accounts
<b>Concluding on the Council's arrangements for securing economy, efficiency and effectiveness</b>	We concluded that you have put in place proper arrangements to secure value for money in your use of resources

Area of Work	Conclusion
<b>Reports by exception:</b>	
▶ Consistency of Governance Statement	The Governance Statement was consistent with our understanding of the Council
▶ Public interest report	We had no matters to report in the public interest
▶ Written recommendations to the Council, which should be copied to the Secretary of State	We had no matters to report
▶ Other actions taken in relation to our responsibilities under the Local Audit and Accountability Act 2014	We had no matters to report

Area of Work	Conclusion
<b>Reporting to the National Audit Office (NAO) on our review of the Council's Whole of Government Accounts return (WGA).</b>	We had no matters to report



## Executive Summary (cont'd)

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As a result of the above we have also:

Area of Work	Conclusion
Issued a report to those charged with governance of the Council communicating significant findings resulting from our audit.	Our Audit Results Report was presented to the Governance and Audit Committee on 10 July 2018
Issued a certificate that we have completed the audit in accordance with the requirements of the Local Audit and Accountability Act 2014 and the National Audit Office's 2015 Code of Audit Practice.	Our certificate was issued on 10 July 2018

We will also issue a report to those charged with governance of the Council summarising the certification work we have undertaken, once this work has been completed.

We would like to take this opportunity to thank the Council's staff for their assistance during the course of our work.

Kevin Suter

Associate Partner

For and on behalf of Ernst & Young LLP

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## Purpose and Responsibilities

# Purpose and Responsibilities

## The Purpose of this Letter

The purpose of this annual audit letter is to communicate to Members and external stakeholders, including members of the public, the key issues arising from our work, which we consider should be brought to the attention of the Council.

We have already reported the detailed findings from our audit work in our 2017/18 Audit Results Report to the 10 July 2018 Governance and Audit Committee, representing those charged with governance. We do not repeat those detailed findings in this letter. The matters reported here are the most significant for the Council.

## Responsibilities of the Appointed Auditor

Our 2017/18 audit work has been undertaken in accordance with the Audit Plan that we issued on 6 March 2018 and is conducted in accordance with the National Audit Office's 2015 Code of Audit Practice, International Standards on Auditing (UK and Ireland), and other guidance issued by the National Audit Office.

As auditors we are responsible for:

- ▶ Expressing an opinion:
  - ▶ On the 2017/18 financial statements; and
  - ▶ On the consistency of other information published with the financial statements.
- ▶ Forming a conclusion on the arrangements the Council has to secure economy, efficiency and effectiveness in its use of resources.
- ▶ Reporting by exception:
  - ▶ If the annual governance statement is misleading or not consistent with our understanding of the Council;
  - ▶ Any significant matters that are in the public interest;
  - ▶ Any written recommendations to the Council, which should be copied to the Secretary of State; and
  - ▶ If we have discharged our duties and responsibilities as established by the Local Audit and Accountability Act 2014 and Code of Audit Practice.

Alongside our work on the financial statements, we also review and report to the National Audit Office (NAO) on you Whole of Government Accounts return. The Council is below the specified audit threshold of £500m. Therefore, we did not perform any audit procedures on the return.

## Responsibilities of the Council

The Council is responsible for preparing and publishing its statement of accounts accompanied by an Annual Governance Statement. In the AGS, the Council reports publicly each year on how far it complies with its own code of governance, including how it has monitored and evaluated the effectiveness of its governance arrangements in year, and any changes planned in the coming period.

The Council is also responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.



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## Financial Statement Audit

# Financial Statement Audit

## Key Issues

The Council's Statement of Accounts is an important tool for the Council to show how it has used public money and how it can demonstrate its financial management and financial health.

We audited the Council's Statement of Accounts in line with the National Audit Office's 2015 Code of Audit Practice, International Standards on Auditing (UK and Ireland), and other guidance issued by the National Audit Office and issued an unqualified audit report on 10 July 2018.

Our detailed findings were reported to the 10 July 2018 Governance and Audit Committee.

The key issues identified as part of our audit were as follows:

Significant Risk	Conclusion
<b>Risk of Fraud in Revenue and Expenditure Recognition</b>  Under ISA 240 there is a presumed risk that revenue may be misstated due to improper revenue recognition. In the public sector, this requirement is modified by Practice Note 10 issued by the Financial Reporting Council, which states that auditors should also consider the risk that material misstatements may occur by the manipulation of expenditure recognition.  One area susceptible to manipulation is the capitalisation of revenue expenditure on Property, Plant and Equipment given the extent of the Council's Capital programme.	<p>We focused on:</p> <ul style="list-style-type: none"><li>▶ Understanding the controls put in place by management relevant to this significant risk.</li><li>▶ Considering whether or not purchase invoices were being inappropriately classified as capital.</li><li>▶ Whether management were inappropriately processing journals that transferred amounts from revenue to capital.</li></ul> <p>We performed the following audit procedures:</p> <ul style="list-style-type: none"><li>▶ Documented our understanding of the controls relevant to this significant risk and confirmed they have been appropriately designed.</li><li>▶ Reviewed and discussed with management any accounting estimates and policies on revenue or expenditure recognition for evidence of bias.</li><li>▶ Obtained breakdown of capital additions in the year and reviewed the descriptions to identify any items that could be revenue in nature.</li><li>▶ Designed journal procedures to identify and review adjustment manual journals that moved amounts from revenue codes to capital codes.</li></ul> <p>Our testing did not identify any material misstatements from revenue and expenditure recognition. We judged all capital additions to be appropriately supported.</p> <p>Overall our audit work did not identify any material issues or unusual transactions to indicate any misreporting of the Authority's financial position.</p>

## Financial Statement Audit (cont'd)

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The key issues identified as part of our audit were as follows: (cont'd)

Significant Risk	Conclusion
<b>Risk of Management Override</b>  As identified in ISA 240, management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records directly or indirectly and prepare fraudulent financial statements by overriding controls that would otherwise appear to be operating effectively.  We identify and respond to this fraud risk on every audit engagement.	<p>We focused on:</p> <ul style="list-style-type: none"><li>▸ Understanding the risks of fraud and the controls put in place to address those risks by management and how the Governance and Audit Committee oversees management's processes over fraud.</li><li>▸ Considering the effectiveness of management's controls designed to address the risk of fraud.</li><li>▸ Determining an appropriate strategy to address those identified risks of fraud.</li><li>▸ Performing mandatory procedures in respect of journal entries, estimates and significant unusual transactions.</li></ul> <p>We performed the following audit procedures:</p> <ul style="list-style-type: none"><li>▸ Tested the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements.</li><li>▸ Reviewed accounting estimates for evidence of management bias.</li><li>▸ Evaluated the business rationale for significant unusual transactions.</li></ul> <p>We did not identify any material weaknesses in controls or evidence of material management override.</p> <p>We did not identify any instances of inappropriate judgements being applied.</p> <p>We did not identify any other transactions during our audit which appeared unusual or outside the Authority's normal course of business.</p>

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## Financial Statement Audit (cont'd)

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The key issues identified as part of our audit were as follows: (cont'd)

Area of Audit Focus	Conclusion
<p><b>Property, Plant and Equipment Valuation</b></p> <p>Property, Plant and Equipment (PPE) represents a material item on the Council's balance sheet. PPE is initially measured at cost and then revalued to fair value (determined by the amount that would be paid for the asset in its existing use) on a 5 year rolling basis. This is carried out by an expert valuer and is based on a number of complex assumptions. Annually assets are assessed to identify whether there is any indication of impairment.</p> <p>ISAs (UK and Ireland) 500 and 540 require us to undertake procedures on the use of experts and assumptions underlying fair value estimates.</p>	<p>We focused on:</p> <ul style="list-style-type: none"><li>▶ The adequacy of the scope of the work performed by the value including their professional capabilities.</li><li>▶ The reasonableness of the underlying assumptions used by the Authority's expert valuer.</li></ul> <p>We performed the following audit procedures:</p> <ul style="list-style-type: none"><li>▶ Considered the work performed by the Council's valuer, including the adequacy of the scope of the work performed, their professional capabilities and the results of their work.</li><li>▶ Sample tested key asset information used by the valuer in performing their valuation.</li><li>▶ Considered revaluations in year, the basis of valuation of significant assets and any significant changes in use to ensure they remain appropriate if circumstances changed.</li><li>▶ Reviewed assets not subject to full valuation in 2017/18 to confirm that the remaining asset base is not materially misstated.</li></ul> <p>Our testing did not identify any material misstatements from property, plant and equipment valuation.</p> <p>Overall our audit work did not identify any material issues or concerns with the scope of work or underlying assumptions used by the Authority's valuer.</p> <p>Our consideration of the annual cycle of valuations did not identify any issues with the implemented plan or with the movement on assets not revalued in year.</p>

## Financial Statement Audit (cont'd)

The key issues identified as part of our audit were as follows: (cont'd)

Area of Audit Focus	Conclusion
<p><b>Pension Valuation and Disclosures</b></p> <p>The Local Authority Accounting Code of Practice and IAS19 require the Council to make extensive disclosures within its financial statements regarding the Local Government Pension Scheme (LGPS) in which it is an admitted body.</p> <p>The Council's current pension fund deficit is a highly material and sensitive item and the Code requires that this liability be disclosed on the Council's Balance Sheet.</p> <p>The information disclosed is based on the IAS19 report issued to the Council by the actuaries to the Essex Pension Fund.</p> <p>As part of their actuarial review, councils are being asked to make additional payments to the pensions scheme to fund deficits.</p>	<p>We focused on:</p> <ul style="list-style-type: none"><li>▶ The reasonableness of the underlying assumptions used by the Authority's expert - Barnett Waddingham.</li><li>▶ Ensuring the information supplied to the actuary in relation to Colchester Borough Council was complete and accurate.</li><li>▶ Ensuring the accounting entries and disclosures made in the financial statements were consistent with the report from Barnett Waddingham.</li></ul> <p>We performed the following audit procedures:</p> <ul style="list-style-type: none"><li>▶ Liaised with the auditors of the administering authority (Essex County Council), to obtain assurances over the information supplied to the actuary in relation to Colchester Borough Council.</li><li>▶ Assessed the work of the Pension Fund actuary including the estimations and judgements they have used by relying on the work of PWC - Consulting Actuaries commissioned by National Audit Office for all Local Government sector auditors, and considering any relevant reviews by the EY actuarial team.</li><li>▶ Reviewed and tested the accounting entries and disclosures made within the Council's financial statements in relation to IAS19.</li></ul> <p>We have reviewed the assessment of the pension fund actuary by PWC and EY pensions and have undertaken the work required with no issues identified.</p> <p>We identified one issue with the estimate of total pension fund assets used by the actuary. Due to the timing of their estimation for total fund assets there was a material difference with the year-end Pension Fund value. This resulted in the year-end report being re-run and an adjustment to the pension asset figure of £3.359 million was made.</p>

## Financial Statement Audit (cont'd)

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### Our application of materiality

When establishing our overall audit strategy, we determined a magnitude of uncorrected misstatements that we judged would be material for the financial statements as a whole.

Item	Thresholds applied
Planning materiality	We determined planning materiality to be £2.7m (2016/17 £2.8m), which is 2% of gross expenditure on provision of services reported in the accounts. We consider gross expenditure on provision of services to be one of the principal considerations for stakeholders in assessing the financial performance of the Council.
Reporting threshold	We agreed with the Governance and Audit Committee that we would report to the Committee all audit differences in excess of £0.136m (2016/17 £0.143m).

We also identified the following areas where misstatement at a level lower than our overall materiality level might influence the reader. For these areas we developed an audit strategy specific to these areas. The areas identified and audit strategy applied include:

- ▶ Colchester Borough Homes transactions: We used a lower planning materiality threshold of £0.823m.
- ▶ Related party transactions: We consider materiality from the perspective of the related party body as well as the Council.

We evaluate any uncorrected misstatements against both the quantitative measures of materiality discussed above and in light of other relevant qualitative considerations.



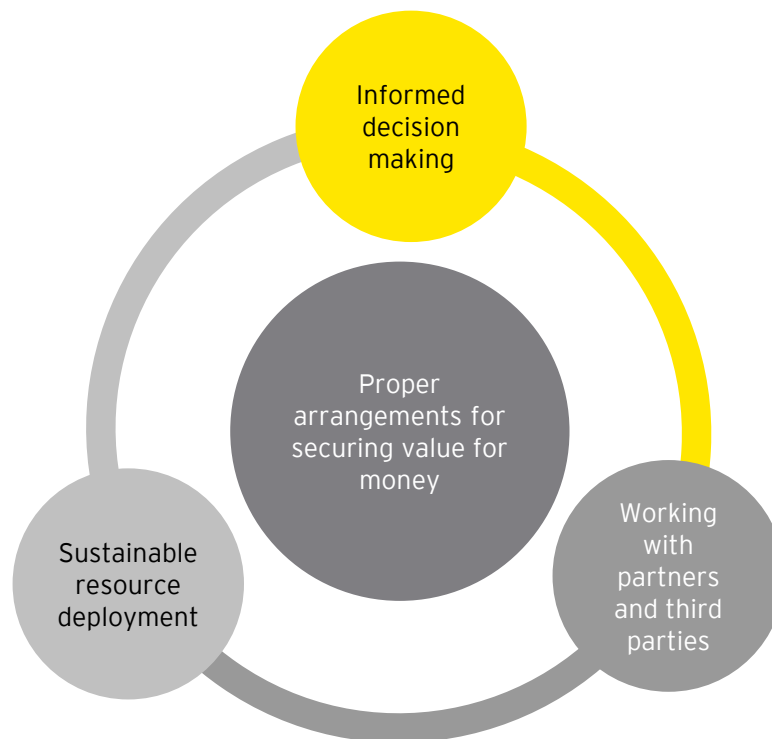


## 04 Value for Money

We are required to consider whether the Council has put in place 'proper arrangements' to secure economy, efficiency and effectiveness on its use of resources. This is known as our value for money conclusion.

Proper arrangements are defined by statutory guidance issued by the National Audit Office. They comprise your arrangements to:

- ▶ Take informed decisions;
- ▶ Deploy resources in a sustainable manner; and
- ▶ Work with partners and other third parties.



We did not identify any significant risks in relation to these criteria.

We have performed the procedures outlined in our audit plan. We did not identify any significant weaknesses in the Council's arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people.



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## Other Reporting Issues



## Other Reporting Issues

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### Whole of Government Accounts

The Council is below the specified audit threshold of £500m. Therefore, we did not perform any audit procedures on the consolidation pack.

### Annual Governance Statement

We are required to consider the completeness of disclosures in the Council's annual governance statement, identify any inconsistencies with the other information of which we are aware from our work, and consider whether it is misleading.

We completed this work and did not identify any areas of concern.

### Report in the Public Interest

We have a duty under the Local Audit and Accountability Act 2014 to consider whether, in the public interest, to report on any matter that comes to our attention in the course of the audit in order for it to be considered by the Council or brought to the attention of the public.

We did not identify any issues which required us to issue a report in the public interest.

### Written Recommendations

We have a duty under the Local Audit and Accountability Act 2014 to designate any audit recommendation as one that requires the Council to consider it at a public meeting and to decide what action to take in response.

We did not identify any issues which required us to issue a written recommendation.



## Other Reporting Issues (cont'd)

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### Objections Received

We did not receive any objections to the 2017/18 financial statements from members of the public.

### Other Powers and Duties

We identified no issues during our audit that required us to use our additional powers under the Local Audit and Accountability Act 2014.

### Independence

We communicated our assessment of independence in our Audit Results Report to the Governance and Audit Committee on 10 July 2018. In our professional judgement the firm is independent and the objectivity of the audit engagement partner and audit staff has not been compromised within the meaning regulatory and professional requirements.

### Control Themes and Observations

As part of our work, we obtained an understanding of internal control sufficient to plan our audit and determine the nature, timing and extent of testing performed. Although our audit was not designed to express an opinion on the effectiveness of internal control, we are required to communicate to you significant deficiencies in internal control identified during our audit.

We have adopted a fully substantive approach and have therefore not tested the operation of controls.

Our audit did not identify any controls issues to bring to the attention of the Governance and Audit Committee.





06

Focused on your future



## Focused on your future

The Code of Practice on Local Authority Accounting in the United Kingdom introduces the application of new accounting standards in future years. The impact on the Council is summarised in the table below. The Council will need to keep these standards under continued focus during 2018/19.

Standard	Issue	Impact
<b>IFRS 9 Financial Instruments</b>	<p>Applicable for local authority accounts from the 2018/19 financial year and will change:</p> <ul style="list-style-type: none"> <li>▶ How financial assets are classified and measured;</li> <li>▶ How the impairment of financial assets are calculated; and</li> <li>▶ The disclosure requirements for financial assets.</li> </ul> <p>There are transitional arrangements within the standard and the 2018/19 Accounting Code of Practice for Local Authorities has now been issued, providing guidance on the application of IFRS 9. In advance of the Guidance Notes being issued, CIPFA have issued some provisional information providing detail on the impact on local authority accounting of IFRS 9, however the key outstanding issue is whether any accounting statutory overrides will be introduced to mitigate any impact.</p>	<p>Although the Code has now been issued, providing guidance on the application of the standard, along with other provisional information issued by CIPFA on the approach to adopting IFRS 9, until the Guidance Notes are issued and any statutory overrides are confirmed there remains some uncertainty. However, what is clear is that the Council will have to:</p> <ul style="list-style-type: none"> <li>▶ Reclassify existing financial instrument assets;</li> <li>▶ Re-measure and recalculate potential impairments of those assets; and</li> <li>▶ Prepare additional disclosure notes for material items.</li> </ul>
<b>IFRS 15 Revenue from Contracts with Customers</b>	<p>Applicable for local authority accounts from the 2018/19 financial year. This new standard deals with accounting for all contracts with customers except:</p> <ul style="list-style-type: none"> <li>▶ Leases;</li> <li>▶ Financial instruments;</li> <li>▶ Insurance contracts; and</li> <li>▶ For local authorities; Council Tax and NDR income.</li> </ul> <p>The key requirements of the standard cover the identification of performance obligations under customer contracts and the linking of income to the meeting of those performance obligations.</p>	<p>As with IFRS 9, some provisional information on the approach to adopting IFRS 15 has been issued by CIPFA in advance of the Guidance Notes. Now that the Code has been issued, initial views have been confirmed; that due to the revenue streams of Local Authorities the impact of this standard is likely to be limited.</p> <p>The standard is far more likely to impact on Local Authority Trading Companies who will have material revenue streams arising from contracts with customers. The Council will need to consider the impact of this on their own group accounts when that trading company is consolidated.</p>



## Focused on your future (cont'd)

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Standard	Issue	Impact
<b>IFRS 16 Leases</b>	<p>It is currently proposed that IFRS 16 will be applicable for local authority accounts from the 2019/20 financial year.</p> <p>Whilst the definition of a lease remains similar to the current leasing standard; IAS 17, for local authorities who lease a large number of assets the new standard will have a significant impact, with nearly all current leases being included on the balance sheet.</p> <p>There are transitional arrangements within the standard and although the 2019/20 Accounting Code of Practice for Local Authorities has yet to be issued, CIPFA have issued some limited provisional information which begins to clarify what the impact on local authority accounting will be. Whether any accounting statutory overrides will be introduced to mitigate any impact remains an outstanding issue.</p>	<p>Until the 2019/20 Accounting Code is issued and any statutory overrides are confirmed there remains some uncertainty in this area.</p> <p>However, what is clear is that the Council will need to undertake a detailed exercise to identify all of its leases and capture the relevant information for them. The Council must therefore ensure that all lease arrangements are fully documented.</p>

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Audit Fees

## Audit Fees

Our fee for 2017/18 is in line with the scale fee set by the PSAA and reported in our 10 July 2018 Audit Results Report.

	Final Fee 2017/18	Planned Fee 2017/18	Scale Fee 2017/18	Final Fee 2016/17
	£	£	£	£
Total Audit Fee - Code work (note 1)	64,047	62,582	62,582	64,066
Total non-audit services - Housing Benefit Subsidy (note 2)	tbc	13,640	13,640	15,450
<b>Total Audit</b>	<b>tbc</b>	<b>76,222</b>	<b>76,222</b>	<b>79,516</b>
Other non-audit services not covered above (review of the Pooling of Housing Capital receipts return) (note 3)	tbc	4,750	-	4,750
<b>Total Fees</b>	<b>tbc</b>	<b>80,972</b>	<b>76,222</b>	<b>84,266</b>

### Note 1:

The final fee for 2017/18 includes a proposed further variation of £1,465 from the scale fee as a result of:

- ▶ changes in the net cost of service headings and resulting prior year comparator adjustments;
- ▶ additional audit procedures for the adjustment to IAS19; and
- ▶ additional follow up queries with the valuer for corroboration of valuation assumptions applied.

These variations remain subject to agreement with the PSAA.

### Note 2:

The final fee for the Housing Benefit Subsidy certification will be confirmed upon completion by the 30 November deadline. We will report the final fee in our annual grant certification report.

### Note 3:

This is the estimated fee for the 2017/18 Pooling of Housing Capital receipts return work.

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