The Audit Findings for Kent and Medway Fire and Rescue Authority

Year ended 31 March 2022

November 2022

Contents

Your key Grant Thornton team members are:

Paul Cuttle

Director

E paul.cuttle@uk.gt.com

Trevor Greenlee

Audit Manager

E trevor.greenlee@uk.gt.com

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The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit planning process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect the Authority or all weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

This Audit Findings presents the observations arising from the audit that are significant to the responsibility of those charged with governance to oversee the financial reporting process, as required by International Standard on Auditing (UK) 260. Its contents have been discussed with management.

Paul Cuttle

For Grant Thornton UK LLP

November 2022

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1. Headlines

This table summarises the key findings and other matters arising from the statutory audit of Kent and Medway Fire and Rescue Authority ('the Authority') and the preparation of the Authority's financial statements for the year ended 31 March 2022 for those charged with governance.

Financial Statements	
Under International Standards of Audit (UK) (ISAs) and the National Audit Office (NAO) Code of Audit Practice ('the Code'), we are required to report whether, in our opinion: • The Authority's financial statements give a true and fair view of the financial position of the Authority and its income and expenditure for the year; and • have been properly prepared in accordance with the CIPFA/LASAAC code of practice on local authority accounting and prepared in accordance with the Local Audit and Accountability Act 2014. We are also required to report whether other information published together with the audited financial statements (including the Annual Governance Statement (AGS) and the Narrative Report) is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.	The findings from our financial statements work are summarised at Section 2. Our work is substantially complete. The financial statements provided for audit were produced to a very high standard, with strong working paper trails. We have not identified any adjusted misstatements to the primary statements. The draft financial statements included an estimate of the income from Non-Domestic Rates based on information provided by billing authorities. Final information received from billing authorities indicated that this estimate had been overstated by £450,000. Any amendment to the CIES would also involve an off-setting adjustment through the MIRS to the Collection Fund Adjustment Account and therefore the issue has no impact on the General Fund balance. As the amount was not material management have decided not to amend the accounts. We concluded that the issue was not material for our opinion. We have agreed some minor amendments to disclosure notes. Our audit opinion is subject to finalisation of work in the following areas; • completion of work on PPE revaluations, where we are currently seeking additional information from the Authority's external valuer on the source data used in calculations and on the assumptions supporting the valuations; • conclusion sample testing in relation to journals and transactions relating to the Firefighters' pension scheme; • review of a final set of the financial statements; and • obtaining a management letter of representation. We have concluded that the other information to be published with the financial statements is consistent with our knowledge of the Authority and the financial statements we have audited. Subject to the completion of outstanding work we anticipate issuing an unmodified audit report.

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1. Headlines

Value for Money (VFM) arrangements	
Under the National Audit Office (NAO) Code of Audit Practice ('the Code'), we are required to consider whether the Authority has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. Auditors are now required to report in more detail on the Authority's overall arrangements, as well as key recommendations on any significant weaknesses in arrangements identified during the audit. Auditors are required to report their commentary on the Authority's arrangements under the following specified criteria: - Improving economy, efficiency and effectiveness; - Financial sustainability; and - Governance	We have not yet completed all of our VFM work and so are not in a position to issue our Auditor's Annual Report. We expect to issue our Auditor's Annual Report by 28 February 2023. This is in line with the deadline specified in the Auditor Guidance issued by the National Audit Office.
Statutory duties	
The Local Audit and Accountability Act 2014 ('the Act') also requires us to: • report to you if we have applied any of the additional powers and duties ascribed to us under the Act; and • to certify the closure of the audit.	We have not exercised any of our additional statutory powers or duties. We have completed the majority of work under the Code. We expect to certify the completion of the audit upon the completion of our work on the Authority's VFM arrangements.
Significant Matters	We did not encounter any significant difficulties or identify any significant matters arising during our audit.

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2. Financial Statements

Overview of the scope of our audit

This Audit Findings Report presents the observations arising from the audit that are significant to the responsibility of those charged with governance to oversee the financial reporting process, as required by International Standard on Auditing (UK) 260 and the Code of Audit Practice ('the Code'). Its contents have been discussed with management.

As auditor we are responsible for performing the audit, in accordance with International Standards on Auditing (UK) and the Code, which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities for the preparation of the financial statements.

Audit approach

Our audit approach was based on a thorough understanding of the Authority's business and is risk based, and in particular included:

- An evaluation of the Authority's internal controls environment, including its IT systems and controls;
- Substantive testing on significant transactions and material account balances, including the procedures outlined in this report in relation to the key audit risks

Conclusion

We have substantially completed our audit of the financial statements. Subject to the finalisation of outstanding work we anticipate issuing an unmodified audit report.

Acknowledgements

We would like to take this opportunity to record our appreciation for the assistance provided by the finance team and other staff.

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2. Financial Statements

Our approach to materiality

The concept of materiality is fundamental to the preparation of the financial statements and the audit process and applies not only to the monetary misstatements but also to disclosure requirements and adherence to acceptable accounting practice and applicable law.

In our audit plan we reported a materiality level of £1.7m. Based on the total expenditure reported in the draft financial statements we updated our materiality to £1.9m.

	Authority Amount (£)	Qualitative factors considered
Materiality for the financial statements	1,900,000	This is approximately 2% of gross revenue expenditure.
Performance materiality	1,425,000	Calculated as 75% of headline materiality. This is a measure used in audit testing based upon our assessment of the likelihood of a material misstatement in the financial statements.
Trivial matters	95,000	Calculated as 5% of materiality.

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2. Financial Statements - Significant risks

Risks identified in our Audit Plan	Commentary
Management override of controls Under ISA (UK) 240 there is a non-rebuttable presumed risk that the risk of management over-ride of controls is present in all entities. We therefore identified management override of control, in particular journals, management estimates and transactions outside the course of business as a significant risk.	To address this risk we; • evaluated the design effectiveness of management controls over journals; • analysed the journals listing and determined the criteria for selecting high risk or unusual journals; • identified and tested high risk and unusual journals for appropriateness and corroboration; • gained an understanding of the accounting estimates and critical judgements applied by management and considered their reasonableness. Our work to test a selection of journals is still in progress. We are also discussing amendments To Note 3 (Critical Judgements in Applying Accounting Policies) and Note 4 (Assumptions made about the future and other major sources of estimation uncertainty) with management. Our work to date has not identified any other issues in respect of this risk.
The revenue cycle includes fraudulent transactions (rebutted) Under ISA (UK) 240 there is a rebuttable presumed risk that revenue may be misstated due to the improper recognition of revenue. This presumption can be rebutted if the auditor concludes that there is no risk of material misstatement due to fraud relating to revenue recognition.	Having considered the risk factors set out in ISA240 and the nature of the revenue streams at the Authority, we have determined that the risk of fraud arising from revenue recognition can be rebutted, because: • there is little incentive to manipulate revenue recognition • opportunities to manipulate revenue recognition are very limited • the culture and ethical frameworks of Fire and Rescue Authorities mean that all forms of fraud are seen as unacceptable. Our audit work has not identified any issues to change our strategy towards revenue recognition.
Fraud in expenditure recognition As most public bodies are net spending bodies, then the risk of material misstatement due to fraud related to expenditure recognition may be greater than the risk of fraud related to revenue recognition. There is a risk the Authority may manipulate expenditure to budgets and set targets and we had regard to this when planning and performing our audit procedures. Management could defer recognition of expenditure by under-accruing for expenses that have been incurred during the period but which were not paid until after the year-end or not record expenses accurately in order to improve the financial results.	To address this risk we; • inspected transactions around the end of the financial year to assess whether they had been included in the correct accounting period. • inspected a sample of accruals made at year end for expenditure not yet invoiced to assess whether the valuation of the accrual was consistent with the value billed after the year. We also compared listings of accruals to the previous year to ensure completeness of accrued items. Our audit work has not identified any issues in respect of this risk.

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2. Financial Statements - Significant risks

Risks identified in our Audit Plan	Commentary
Valuation of the pension fund net liability The Authority's net defined benefit liability represents a significant estimate in the financial statements. The estimate is complex given the large number of scheme members and the sensitivity of the estimate to key assumptions.	To address this risk we : • updated our understanding of the processes and controls put in place by management to ensure that the Authority's pension fund net liability is not materially misstated, and evaluated the design of the associated controls; • evaluated the instructions issued by management to the actuary as management's expert, and the scope of the actuary's work; • assessed the competence, capabilities and objectivity of the actuary; • assessed the accuracy and completeness of the information provided by the Authority to the actuary; • tested the consistency of the pension fund disclosures in the financial statements with the actuary's report; • confirmed the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary (as auditor's expert) and performing any additional procedures suggested within the report; and • obtained assurances from the auditor of Kent Pension Fund as to the controls surrounding the validity and accuracy of membership data, contributions data and benefits data sent to the actuary by the pension fund and the fund assets valuation in the pension fund financial statements. Our audit work to date has not identified any issues in respect of this risk.
Valuation of land and buildings The valuation of the Authority's land and building assets represents a significant estimate by management in the financial statements. We designed our work to address the risk that the valuation of land and building assets was materially misstated.	To address this risk we; • evaluated management's processes and assumptions for the calculation of the estimate, including the instructions issued to the Authority's external valuer and the scope of their work; • evaluated the competence, capabilities and objectivity of the external valuer; • challenged the information and assumptions used by the valuer; and • tested, on a sample basis, revaluations made during the year to ensure they had been input correctly into the Authority's asset register. Our work in this area is still in progress. We have selected a sample of items for testing but are currently seeking additional information from the Authority's external valuer on the source data used in calculations and on the assumptions supporting the valuations.

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2. Financial Statements – key judgements and estimates

This section provides commentary on key estimates and judgements inline with the enhanced requirements for auditors.

Significant judgement or estimate	Summary of management's approach	Audit Comments	Assessment
Valuations Land and Buildings: £98.485m Assets Held for Sale: £0.52m Surplus assets: £0.924m	The Authority's asset base largely comprises specialised assets such as fire stations and training facilities. These are valued at Depreciated Replacement Cost (DRC). The valuations are based on the cost of a modern equivalent asset delivering the same service provision. The remaining land and building assets are not specialised in nature and are valued at Existing Use Value (EUV) . Full valuations including physical inspections are performed; -for all material assets annually ; and -for 25% of the remaining assets on a four year cyclical basis. For these assets desktop valuations are completed in other years to ensure that the carrying value of assets is not materially misstated. The Authority engaged an external valuer, Avison Young, to complete the valuation of properties as at 31 March 2022. All assets are assessed annually for evidence of impairment.	The information disclosed in the financial statements was consistent with the information provided by the external valuer. Our work in other areas relating to property valuations is still in progress. We have requested additional information from the Authority's external valuer to support the valuations in the financial statements.	TBC

Assessment

- [Purple] We disagree with the estimation process or judgements that underpin the estimate and consider the estimate to be potentially materially misstated
- [Blue] We consider the estimate is unlikely to be materially misstated however management's estimation process contains assumptions we consider optimistic
- [Grey] We consider the estimate is unlikely to be materially misstated however management's estimation process contains assumptions we consider cautious
- [Light Purple] We consider management's process is appropriate and key assumptions are neither optimistic or cautious

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2. Financial Statements - key judgements and estimates

Significant judgement or estimate	Summary of management's approach	Audit Comments	Assessment
Net pension liability – LGPS £43.944m Firefighters' scheme £967.519m	At 31 March 2022 the Authority has a net pension liability of £967.519m relating to the Firefighters Pension Schemes and £43.944m relating to the Local Government Pension Scheme as administered by Kent County Council. The Authority uses an external actuary, Barnett Waddingham, to provide an actuarial valuation of the Authority's assets and liabilities deriving from these schemes. A full valuation is required every three years. A roll forward approach is used in intervening periods. The valuations are based on key assumptions such as life expectancy, discount rates, salary growth and investment return. Given the significant value of the net pension fund liability small changes in assumptions can result in significant valuation movements For 2021/22 contribution rates for the LGPS scheme continue to be based on the triennial revaluation as at 31 March 2019. A full revaluation has been performed as at 31 March 2022. The latest full actuarial valuation for the Firefighters' scheme was as at 31 March 2021.	We engage an auditor's actuary to assess the work of management's actuary and the reasonableness of the approach used. The auditors' actuary has provided us with indicative ranges for assumptions, which we report below. Our work to review the Authority's net pension liability is substantially complete, although our sample testing of transactions relating to the Firefighters' pension scheme is still in progress. We have agreed minor changes to the disclosure note on the Firefighter's pension scheme. Our work to date has not identified any other issues.	● Light Purple

Assumption	Actuary Value	PwC range	Within range?
Discount rate	2.6%	2.55 -2.60%	✓
Pension increase rate	3.2%	3.05 -3.45%	✓
Salary growth LGPS FFS	 4.2% 4.3%	 CPI + 1% CPI + 1%	 ✓ ✓
Life expectancy – Males currently aged 45 LGPS FFS aged 65 LGPS FFS	 23.0 21.8 21.6 20.5	 21.9 - 24.4 21.8 - 22.4 20.5 – 23.1 20.5 - 21.1	 ✓ ✓ ✓ ✓
Life expectancy – Females currently aged 45 LGPS FFS aged 65 LGPS FFS	 25.1 24.3 23.7 22.8	 24.9 - 26.4 24.3 - 24.9 23.4 – 25.0 22.8 - 23.4	 ✓ ✓ ✓ ✓

Assessment

- ● Dark Purple We disagree with the estimation process or judgements that underpin the estimate and consider the estimate to be potentially materially misstated
- ● Blue We consider the estimate is unlikely to be materially misstated however management's estimation process contains assumptions we consider optimistic
- ● Grey We consider the estimate is unlikely to be materially misstated however management's estimation process contains assumptions we consider cautious
- ● Light Purple We consider management's process is appropriate and key assumptions are neither optimistic or cautious

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2. Financial Statements - key judgements and estimates

Significant judgement or estimate	Summary of management's approach	Audit Comments	Assessment
Income from Non – Domestic Rates	The Authority precepts on billing authorities for Non-Domestic Rates. The draft 2021/22 financial statements reflect the estimated income as advised by billing authorities. Final information from billing authorities was received in July 2022. This indicated that the income from Non-Domestic Rates included on the CIES had been overstated by £450,000. As there would be an off-setting adjustment through the MIRS to the Collection Fund Adjustment Account this issue has no impact on the General Fund balance. As the amount was not material, management have decided not to adjust the accounts.	We concluded that the issue was not material for our opinion.	●

Assessment

- ● Dark Purple We disagree with the estimation process or judgements that underpin the estimate and consider the estimate to be potentially materially misstated
- ● Blue We consider the estimate is unlikely to be materially misstated however management's estimation process contains assumptions we consider optimistic
- ● Grey We consider the estimate is unlikely to be materially misstated however management's estimation process contains assumptions we consider cautious
- ● Light Purple We consider management's process is appropriate and key assumptions are neither optimistic or cautious

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2. Financial Statements - other communication requirements

We set out below details of other matters which we, as auditors, are required by auditing standards and the Code to communicate to those charged with governance.

Issue	Commentary
Matters in relation to fraud	We have previously discussed the risk of fraud with management. We have not been made aware of any significant incidents in the period. No other issues have been identified during the course of our audit procedures.
Matters in relation to related parties	We are not aware of any related parties or related party transactions which have not been disclosed.
Matters in relation to laws and regulations	You have not made us aware of any significant incidences of non-compliance with relevant laws and regulations and we have not identified any incidences from our audit work.
Written representations	A letter of representation has been requested from the Authority.
Confirmation requests from third parties	We seek external confirmations from relevant banks and financial institutions to support our review of the Authority's yearend cash and investment balances. For one balance where a confirmation has not been received we will place reliance on alternative audit procedures. We have received positive confirmations for all other balances.
Accounting practices	We have evaluated the appropriateness of the Authority's accounting policies, accounting estimates and financial statement disclosures. Our review found no material omissions in the financial statements.
Audit evidence and explanations/ significant difficulties	Our audit work is still in progress. For the work completed to date all information requested from management has been provided.

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2. Financial Statements - other communication requirements

Our responsibility

As auditors, we are required to "obtain sufficient appropriate audit evidence about the appropriateness of management's use of the going concern assumption in the preparation and presentation of the financial statements and to conclude whether there is a material uncertainty about the entity's ability to continue as a going concern" (ISA (UK) 570).

Issue	Commentary
Going concern	In performing our work on going concern, we have had reference to Statement of Recommended Practice – Practice Note 10: Audit of financial statements of public sector bodies in the United Kingdom (Revised 2020). The Financial Reporting Council recognises that for particular sectors, it may be necessary to clarify how auditing standards are applied to an entity in a manner that is relevant and provides useful information to the users of financial statements in that sector. Practice Note 10 provides that clarification for audits of public sector bodies. Practice Note 10 sets out the following key principles for the consideration of going concern for public sector entities: • the use of the going concern basis of accounting is not a matter of significant focus of the auditor's time and resources because the applicable financial reporting frameworks envisage that the going concern basis for accounting will apply where the entity's services will continue to be delivered by the public sector. In such cases, a material uncertainty related to going concern is unlikely to exist, and so a straightforward and standardised approach for the consideration of going concern will often be appropriate for public sector entities • for many public sector entities, the financial sustainability of the reporting entity and the services it provides is more likely to be of significant public interest than the application of the going concern basis of accounting. Our consideration of the Authority's financial sustainability is addressed by our value for money work, which is covered elsewhere in this report. Practice Note 10 states that if the financial reporting framework provides for the adoption of the going concern basis of accounting on the basis of the anticipated continuation of the provision of a service in the future, the auditor applies the continued provision of service approach set out in Practice Note 10. The financial reporting framework adopted by the Authority meets this criteria, and so we have applied the continued provision of service approach. In doing so, we have considered and evaluated: • the nature of the Authority and the environment in which it operates • the Authority's financial reporting framework • the Authority's system of internal control for identifying events or conditions relevant to going concern • management's going concern assessment. On the basis of this work, we have obtained sufficient appropriate audit evidence to enable us to conclude that: • a material uncertainty related to going concern has not been identified • management's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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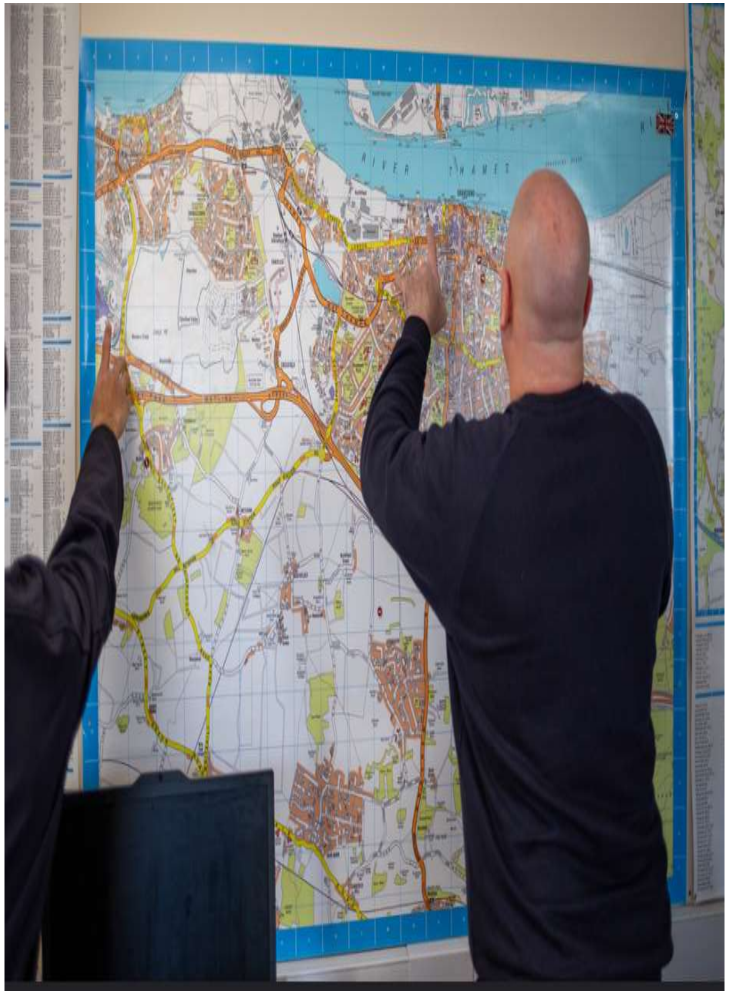
2. Financial Statements - other responsibilities under the Code

Issue	Commentary
Other information	We are required to give an opinion on whether the other information published together with the audited financial statements, including the Annual Governance Statement and the Narrative Report, is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. Our work to date has not identified any inconsistencies.
Matters on which we report by exception	We are required to report on a number of matters by exception in a number of areas: • If the Annual Governance Statement does not comply with disclosure requirements set out in CIPFA/SOLACE guidance or is misleading or inconsistent with the information of which we are aware from our audit. • We have applied any of our statutory powers or duties. We have nothing to report on these matters. • where we are not satisfied in respect of arrangements to secure value for money and have reported a significant weakness. Our conclusion in this area is outstanding as we have not yet completed our VFM work.
Specified procedures for Whole of Government Accounts	We are required to carry out specified procedures (on behalf of the NAO) on the Whole of Government Accounts (WGA) consolidation pack under WGA group audit instructions. Detailed work is not required as the Authority does not exceed the threshold specified by NAO.
Certification of the closure of the audit	We intend to delay the certification of the closure of the 2021/22 audit as our VFM work is not yet complete.



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3. Value for Money arrangements

Approach to Value for Money work for 2021/22

The National Audit Office issued its guidance for auditors in April 2020. The Code require auditors to consider whether the body has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

When reporting on these arrangements, the Code requires auditors to structure their commentary on arrangements under the three specified reporting criteria.

Improving economy, efficiency and effectiveness

Arrangements for improving the way the body delivers its services. This includes arrangements for understanding costs and delivering efficiencies and improving outcomes for service users.

Financial Sustainability

Arrangements for ensuring the body can continue to deliver services. This includes planning resources to ensure adequate finances and maintain sustainable levels of spending over the medium term (3-5 years)

Governance

Arrangements for ensuring that the body makes appropriate decisions in the right way. This includes arrangements for budget setting and management, risk management, and ensuring the body makes decisions based on appropriate information

Potential types of recommendations

A range of different recommendations could be made following the completion of work on the body's arrangements to secure economy, efficiency and effectiveness in its use of resources, which are as follows:

Statutory recommendation

Written recommendations to the body under Section 24 (Schedule 7) of the Local Audit and Accountability Act 2014. A recommendation under schedule 7 requires the body to discuss and respond publicly to the report.

Key recommendation

The Code of Audit Practice requires that where auditors identify significant weaknesses in arrangements to secure value for money they should make recommendations setting out the actions that should be taken by the body. We have defined these recommendations as 'key recommendations'.

Improvement recommendation

These recommendations, if implemented should improve the arrangements in place at the body, but are not made as a result of identifying significant weaknesses in the body's arrangements

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3. VFM - our procedures and conclusions

We have not yet completed our VFM work and so are not in a position to issue our Auditor's Annual Report. We expect to issue our Auditor's Annual Report by 28 February 2023. This is in line with the deadline specified in the Auditor Guidance issued by the National Audit Office.

As part of our work we will consider whether there are any risks of significant weakness in the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources. We have not identified any significant weaknesses from our initial planning work as reported in our March 2022 Audit Plan.

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4. Independence and ethics

We confirm that there are no significant facts or matters that impact on our independence as auditors that we are required or wish to draw to your attention. We have complied with the Financial Reporting Council's Ethical Standard and confirm that we, as a firm, and each covered person, are independent and are able to express an objective opinion on the financial statements

We confirm that we have implemented policies and procedures to meet the requirements of the Financial Reporting Council's Ethical Standard and we as a firm, and each covered person, confirm that we are independent and are able to express an objective opinion on the financial statements.

Further, we have complied with the requirements of the National Audit Office's Auditor Guidance Note 01 issued in May 2020 which sets out supplementary guidance on ethical requirements for auditors of local public bodies.

Details of fees charged are detailed in Appendix B.

Transparency

Grant Thornton publishes an annual Transparency Report, which sets out details of the action we have taken over the past year to improve audit quality as well as the results of internal and external quality inspections. For more details see Transparency report 2020 (grantthornton.co.uk)

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Appendices

A. Audit Adjustments

We are required to report all non trivial misstatements to those charged with governance, whether or not the accounts have been adjusted by management.

Impact of adjusted misstatements

We have not identified any adjusted misstatements above the triviality level (£95,000) which we are required to report to Those Charged With Governance.

Impact of unadjusted misstatements

We noted that the income from Non-Domestic Rates included on the CIES had been overstated by £450,000. Any amendment to the CIES would also involve an off-setting adjustment through the MIRS to the Collection Fund Adjustment Account and therefore the issue has no impact on the General Fund balance. As the amount was not material, management have decided not to adjust the accounts.

We have not identified any other unadjusted misstatements above the triviality level (£95,000) which we are required to report to Those Charged With Governance.

Impact of prior year unadjusted misstatements

There are no prior year unadjusted misstatements.

Misclassification and disclosure changes

The table below provides details of misclassification and disclosure changes identified during the audit which have been made in the final set of financial statements

Disclosure issues	Adjusted?
Note 13: Creditors An amount of £507,000 for long term Collection Fund creditors was included at the line for “Other local authorities” but should have been disclosed at the line for “Collection Fund creditor”.	✓
Note 25: Defined Benefit Pension Schemes This disclosure note includes a table showing the amounts charged against the General Fund Balance for pensions in the financial year. The amounts disclosed at this line were incorrect as they included amounts, including benefits payable from the Firefighters’ Pension Fund, which did not impact on the General Fund.	✓
A number of other minor changes to disclosure notes.	✓

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B. Fees

We set out below our fees charged for the audit.

Audit fees	2020/21 fee	2021/22 indicative fee
Scale fee published by PSAA	£27,418	£29,818
Ongoing increases to scale fee in agreed in prior years by PSAA	£15,500	£15,500
Total audit fees (excluding VAT)	£42,918	£45,318

The 2021/22 audit fee will require approval by the PSAA. Should any need for additional fees be required relating to the remaining work outstanding at the time of issuing this report we will discuss this with management and report back to the Audit and Governance Committee.

For 2020/21 the Authority received a grant to support the additional work required to implement new accounting standards and changes to the Code of Audit Practice and the additional costs arising from auditing these. The Authority's share of the £15m pot identified by DLUHC for 2020/21 was £14,134. On the 22 March DLUHC announced the same value of grant would be distributed.

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