



The Annual Audit Letter for Devon County Council

Year ended 31 March 2016

17 October 2016

Elizabeth Cave
Director

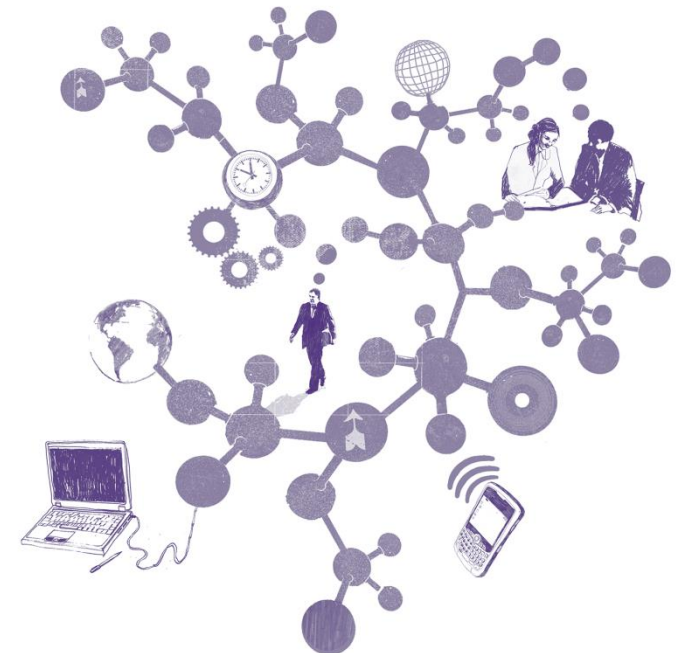
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Executive summary

Purpose of this letter

Our Annual Audit Letter (Letter) summarises the key findings arising from the work that we have carried out at Devon County Council (the Council) for the year ended 31 March 2016.

This Letter is intended to provide a commentary on the results of our work to the Council and its external stakeholders, and to highlight issues that we wish to draw to the attention of the public. In preparing this letter, we have followed the National Audit Office (NAO)'s Code of Audit Practice (the Code) and Auditor Guidance Note (AGN) 07 – 'Auditor Reporting'.

We reported the detailed findings from our audit work to the Council's Audit Committee as those charged with governance in our Audit Findings Report on 7 September 2016.

Our responsibilities

We have carried out our audit in accordance with the NAO's Code of Audit Practice, which reflects the requirements of the Local Audit and Accountability Act 2014 (the Act). Our key responsibilities are to:

- give an opinion on the Council's financial statements and those of the pension fund (section two)
- assess the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources (the value for money conclusion) (section three).

In our audit of the financial statements, we comply with International Standards on Auditing (UK and Ireland) (ISAs) and other guidance issued by the NAO.

Our work

Financial statements opinion

We gave an unqualified opinion on the Council's financial statements and those of the Devon Pension Fund on 21 September 2016.

Value for money conclusion

We were satisfied that the Council put in place proper arrangements to ensure economy, efficiency and effectiveness in its use of resources during the year ended 31 March 2016. We reflected this in our audit opinion on 21 September 2016.

Use of additional powers and duties

We are required under the Act to give electors the opportunity to raise questions about the Council's accounts and we consider and decide upon objections received in relation to the accounts. We have received an objection from an elector in relation to the Council's payments to Devon Partnership NHS Trust under the Care Act 2014 which we are investigating further.

Whole of government accounts

We completed work on the Council's consolidation return following guidance issued by the NAO and issued an unqualified report on 14 October 2016.

Certificate

We are unable to certify that we have completed the audit of the accounts of Devon County Council until we have concluded our work on the Objection. (also we have not yet completed the work required under the Code on the Council's Whole of Government Accounts – expected completion before issue)

Other work completed

During the year we have carried our audit related services which include certification of Teachers' Pension end of year certificate and certification of School-centred initial teacher training (SCITT) annual returns.

Working with the Council

During the year we have delivered a number of successful outcomes with you:

- An efficient audit – early testing, an earlier audit committee and the delivery of the audit opinion 9 days before the deadline
- Improved financial processes – during the year we reviewed your financial systems and processes and made comments to improve controls over journals and employee remuneration.
- Understanding your operational health – through the value for money conclusion we provided you with assurance on your operational effectiveness.
- Sharing our insight – we provided regular audit committee updates covering best practice.
- Providing training – we provided your teams with training on Better Care Fund accounting.

We would like to record our appreciation for the assistance and co-operation provided to us during our audit by the Council's staff.

Grant Thornton UK LLP
October 2016

Audit of the accounts

Our audit approach

Materiality

In our audit of the Council's accounts, we use the concept of materiality to determine the nature, timing and extent of our work, and in evaluating the results of our work. We define materiality as the size of the misstatement in the financial statements that would lead a reasonably knowledgeable person to change or influence their economic decisions.

We determined materiality for our audit of the Council's accounts to be £20,000,000, which is 1.75% of the Council's gross revenue expenditure. We used this benchmark, as in our view, users of the Council's accounts are most interested in how it has spent the income it has raised from taxation and grants during the year.

We also set a lower level of specific materiality for certain areas such as senior officer and auditor's remuneration.

We set a lower threshold of £1,000,000, above which we reported errors to the Audit Committee in our Audit Findings Report.

Pension Fund

For the audit of the Devon Pension Fund accounts, we determined materiality to be £33,724,000, which is 1% of the Fund's net assets. We used this benchmark, as in our view, users of the Pension Fund accounts are most interested in the value of assets available to fund pension benefits.

We set a lower level of specific materiality for certain areas such as management expenses and related party transactions. We set a threshold of £1,686,000 above which we reported errors to the Audit Committee.

The scope of our audit

Our audit involves obtaining enough evidence about the amounts and disclosures in the financial statements to give reasonable assurance that they are free from material misstatement, whether caused by fraud or error.

This includes assessing whether:

- the Council's accounting policies are appropriate, have been consistently applied and adequately disclosed;
- significant accounting estimates made by management are reasonable; and
- the overall presentation of the financial statements gives a true and fair view.

We also read the narrative report and annual governance statement to check they are consistent with our understanding of the Council and with the accounts on which we give our opinion.

We carry out our audit in line with ISAs (UK and Ireland) and the NAO Code of Audit Practice. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our audit approach was based on a thorough understanding of the Council's business and is risk based.

We identified key risks and set out overleaf the work we performed in response to these risks and the results of this work.

Audit of the accounts - Council

These are the risks which had the greatest impact on our overall strategy and where we focused more of our work.

Risks identified in our audit plan	How we responded to the risk
<p>Valuation of property plant and equipment</p> <p>The Council has revalued a large proportion of its Property, Plant and Equipment in year with a valuation date as at 31 December 2015. Their value is estimated by property valuation experts.</p> <p>The Council revalues these assets on a rolling basis.</p>	<p>As part of our audit work we have:</p> <ul style="list-style-type: none"> • Reviewed management's processes and assumptions for the calculation of the estimate. • Reviewed the competence, expertise and objectivity of any management experts used. • Reviewed the instructions issued to valuation experts and the scope of their work • Discussed with the Council's valuer about the basis on which the valuation was carried out, challenging the key assumptions. • Reviewed and challenged the information used by the valuer to ensure it was robust and consistent with our understanding. • Tested revaluations made during the year to ensure they were input correctly into the Council's asset register • Evaluated the assumptions made by management for those assets not revalued during the year and how management satisfied themselves that these were not materially different to current value. <p>We did not identify any issues to report.</p>
<p>Valuation of pension fund net liability</p> <p>The Council's pension fund asset and liability, as reflected in its balance sheet, represents a significant estimate in the accounts and comprises 52.5% of its total liabilities.</p> <p>The values of the pension fund net liability is estimated by specialist actuaries.</p>	<p>As part of our audit work we have:</p> <ul style="list-style-type: none"> • Documented and walked through the key controls put in place by the Council to ensure they were designed as expected. • Reviewed the competence, expertise and objectivity of the actuary who carried out the Council's pension fund valuation • Gained an understanding of the basis on which the IAS 19 valuation was carried out, undertaking procedures to confirm the reasonableness of the actuarial assumptions made. • Reviewed the consistency of the pension fund asset and liability and disclosures in notes to the financial statements with the actuarial report from your actuary. <p>We did not identify any issues to report.</p>

Audit of the accounts – Council (continued)

Risks identified in our audit plan	How we responded to the risk
<p>Better Care Fund</p> <p>The Council entered into a s75 pooled budget arrangement as of 1 April 2015 with NHS South Devon and Torbay CCG and NHS Northern Eastern and Western Devon CCG. The accounting arrangements for this are complex.</p> <p>Our work has confirmed that the accounting treatment is appropriate given the nature of the financial relationships. The arrangement has been accounted for as a joint operation where each partner shows in its accounts its share of expenditure, assets and liabilities of the Better Care Fund.</p>	<p>As part of our audit work we have:</p> <ul style="list-style-type: none"> • Gained an understanding of the Council's assessment of where control lies and the accounting entries made by the Council and confirm We have gained an understanding of the s75 agreements in place that govern the pooled budget. • Worked with the Council to gain an understanding of the Council's assessment of where control lies and the expected accounting entries to be made by the Council and confirmed this is in line with accounting standards and the code • Reviewed the design and implementation of the Council's controls over the Better Care Fund (BCF) pooled budget. • Tested the accounting entries made in respect of the BCF pooled budget to check they are consistent with our understanding of the arrangement and that transactions and balances recorded are consistent with those recorded by counterparty organisations, and are in accordance with accounting standards. <p>We did not identify any issues to report.</p>
<p>New PFI Scheme – South West Devon Waste Partnership</p> <p>The Council entered into a new PFI waste partnership arrangement with Plymouth City Council and Torbay Council (the Partnership) in 2015/16.</p>	<p>As part of our audit work we have:</p> <ul style="list-style-type: none"> • Discussed with the Council the proposed accounting treatment and justification of this scheme • Gained an understanding of the agreements in place that govern the scheme and the Council's proposed accounting treatment and justification of this assessment and confirm this is in line with accounting standards and the code • Reviewed the PFI model to be used by the Council • Tested the accounting entries made in respect of the PFI arrangement to check they are consistent with our understanding of the arrangement and the model. <p>We did not identify any issues to report.</p>

Audit of the accounts – Pension Fund

These are the risks which had the greatest impact on our overall strategy and where we focused more of our work on the audit of the pension fund.

Risks identified in our audit plan	How we responded to the risk
<p>Valuation of level 3 investments Level 3 investments are those where there is no existing market and the valuation depends on matters that are more subjective. These represent 2.3% of the Pension Fund's net assets.</p>	<p>As part of our audit work we:</p> <ul style="list-style-type: none">• gained an understanding of the transaction including a review of supporting documentation and carried out walkthrough tests of the controls identified in the cycle.• Tested a sample of investments by obtaining and reviewing the audited accounts at latest date for individual investments and agreeing these to the fund manager reports at that date. Reconciliation of those values to the values at 31st March with reference to known movements in the intervening period.• Reviewed the qualifications of fund managers as experts to value the level 3 investments at year end and gain an understanding of how the valuation of these investments has been reached.• Reviewed the nature and basis of estimated values and considered what assurance management has over the year end valuations provided for these types of investments.• Reviewed the competence, expertise and objectivity of any management experts used. <p>We did not identify any issues to report.</p>

Audit of the accounts

Audit opinion

We gave an unqualified opinion on the Council's accounts on 21 September 2016, in advance of the 30 September 2016 national deadline.

The Council made the accounts available for audit in line with the agreed timetable which was two weeks earlier than in previous years, and provided a good set of working papers to support them. The finance team responded promptly and efficiently to our queries during the course of the audit.

Issues arising from the audit of the accounts

We reported the key issues from our audit of the accounts of the Council to the Council's Audit Committee on 7 September 2016.

In addition to the key audit risks reported above, we identified the following issues during our audit that we have asked the Council's management to address for the next financial year:

- Journals above a threshold determined by the Council should be authorised by a separate individual regardless of who has posted the journal.
- The Council should ensure all line managers are aware of the requirements to provide timely information to HR and the payroll team for any changes in situation for an employee which impacts their pay to prevent overpayment or incorrect employee remuneration.

Pension fund accounts

We also reported the key issues from our audit of accounts of the Pension Fund hosted by the Council to the Council's Audit Committee on 7 September 2016. There were no significant issues arising.

In addition to the key audit risks reported above, we identified the same issue relating to journals outlined above during our audit.

Annual Governance Statement and Narrative Report

We are also required to review the Council's Annual Governance Statement and Report of the Treasurer and Chief Executive – now technically known as the Narrative Report. It published them on its website with the draft accounts in line with the national deadlines.

Both documents were prepared in line with the relevant guidance and were consistent with the supporting evidence provided by the Council and with our knowledge of the Council.

Whole of Government Accounts (WGA)

We carried out work on the Council's consolidation schedule in line with instructions provided by the NAO. We issued a group assurance certificate which did not identify any issues for the group auditor to consider.

Other statutory duties

We also have additional powers and duties under the Act, including powers to issue a public interest report, make written recommendations, apply to the Court for a declaration that an item of account is contrary to law, and to give electors the opportunity to raise questions about the Council's accounts and to raise objections received in relation to the accounts.

We are currently considering an objection raised by a local elector on the Council's payments to Devon Partnership NHS Trust under the Care Act 2014 which we are investigating further.

Value for Money conclusion

Background

We carried out our review in accordance with the NAO Code of Audit Practice (the Code), following the guidance issued by the NAO in November 2015 which specified the criterion for auditors to evaluate:

In all significant respects, the audited body takes properly informed decisions and deploys resources to achieve planned and sustainable outcomes for taxpayers and local people.

Key findings

Our first step in carrying out our work was to perform a risk assessment and identify the key risks where we concentrated our work.

The key risks we identified and the work we performed are set out in table 2 overleaf.

As part of our Audit Findings report agreed with the Council in September 2016, we agreed recommendations to address our findings. Our recommendations were that:

- The Council should monitor and report performance and achievement of savings against each item in the annual savings plan.
- The Council should ensure timelines and responsibilities are agreed to ensure the development and delivery of its transformation plan.

Overall VfM conclusion

We are satisfied that in all significant respects the Council put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2016.

We are satisfied that, in all significant respects, except for the matter we identified below, the Council had proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2016.

Value for Money

Table 2: Value for money risks

Risk identified	Work carried out	Findings and conclusions
<p>Better Care Fund The Council aims to make wide ranging changes to help deliver adult health and social care services in a more joined-up way. Working with partners from different organisations and service areas with potentially conflicting priorities, the project is complex and high profile.</p>	<p>We reviewed project management and risk assurance frameworks established by the Council to establish how it is identifying, managing and monitoring risks associated with the Better Care Fund.</p>	<p>During 2015/16 the Council has worked collaboratively with health and social care partners to delivery the Better Care Fund (BCF) Strategy. Devon County Council is the administering authority for the Better Care fund budget of £60m. Governance arrangements are in place to administer the fund with sub teams set up to consider delivery as well as financial aspects of the Fund. This is as well as having oversight from the Joint Coordinating Commissioning Group and the Health and Well Being Board. There is a clear framework and risk sharing has been defined.</p> <p>The strategic aims of the Council and its partners in 2015/16 included reducing emergency admissions to hospitals and enabling people to leave hospital in a timely way. In the next 2 to 5 years, the BCF is looking to increase dementia diagnosis as well as investing in activities that keep people healthier for longer. During the course of the year, the performance target to reduce hospital admissions by 3.5% was not met in the final quarter of 2014/15 and quarter 1,2 and 3 of 2015/16. Given the target has not been met over the 12 month period there has ben a reduction in the Better Care Fund budget of £4.1m which has been passed to providers of healthcare. For diagnosis of dementia, the rate had steadily been increasing throughout the year, although delays in the agreement around the national indicator impacted on the reporting.</p> <p>Overall, it is early stages for the implementation of the Better Care Fund given 2015/16 was the first year however more work is needed to be done to achieve its objectives. The Council has demonstrated closer working with partners which should assist in the Better Care Fund achieving its aims going forward.</p>

Value for Money (continued)

Table 2: Value for money risks

Risk identified	Work carried out	Findings and conclusions
<p>Medium term financial planning and transformational change</p> <p>Whilst the Council set a balanced budget for 2015/16 and 2016/17, and has increased council tax by the maximum permitted, finding additional savings in future years remains a significant challenge. The latest medium term financial plan outlines that £36.9m of savings for 2017/18 onwards still need to be found. To achieve this whilst maintaining provision of service presents a challenge. The Council is engaging with external parties to identify opportunities for savings and transformational change. There is a risk of not achieving the required savings and the proposed transformational plans will be insufficient to bridge the gap in the medium term.</p>	<p>We reviewed the Council's arrangements for updating, agreeing and monitoring its Medium Term Financial Plan. Specifically we considered the robustness of the financial planning assumptions and arrangements for ensuring the financial projections are realistic and achievable.</p> <p>Our review also considered the transformational change programme and the arrangements in place for delivery</p>	<p>The Council has a strong track record of delivering to budget and has a balanced budget for 2016/17.</p> <p>The Council has a medium term financial plan for the period 2016/17 to 2019/20 approved by the Council in February 2016 which includes savings plans identified and gaps. This is supported by a rolling 4 year plan which provides details of individual savings plans and owners and is updated on a regular basis. The next update is planned for August 2016. Savings plans identified in the Medium term financial plan are suitably robust given the timescales for delivery. The Council has reduced the savings required for Children's and Adult services given the demand pressures and high costs in those areas and has factored this into the medium term financial plan identifying other savings as required.</p> <p>Despite having plans in place the Council has to continue to achieve significant savings in the medium term whilst meeting current demand for services. In order to achieve the required savings, the Council has started a transformational change programme however this is at a very early stage and more work needs to be done to achieve the required savings particularly in 2018/19 which, based on projections, will be particularly challenging.</p> <p>The Council has a £23m Budget management contingency, half of which has originated from reducing the revenue provision for future debt repayment in the short term. The impact of this policy in future years has been explained to Members. The benefit is expected to be used in 2017/18 to maintain current services taking into account future demand in a particularly challenging year. The contingency fund will allow services to be maintained whilst the transformation review takes place and has time to develop to have an expected impact in 2018/19.</p> <p>Overall, we have concluded that the Council has appropriate arrangements in place to manage the risk. The Council has proper arrangements in place to ensure it plans finances effectively in the medium term to support its strategic functions.</p>

Value for Money (continued)

Table 2: Value for money risks

Risk identified	Work carried out	Findings and conclusions
<p>Financial outturn During the year, the Council forecast an overspend in the People Directorate of £8.8m and showed an overspend of £9.8m at the end of the financial year. Across the Council, in People and Place services, there has been considerable budgetary pressure and as a consequence in recent years overspends have occurred on both sides of the business. Given the demands on the service during the year, the challenge to spend within budget remains.</p>	<p>We reviewed the Council's arrangements for 2016/17 budget setting including identification of savings plans. We reviewed the arrangements for monitoring and managing delivery of the 2015/16 budget and savings plans.</p>	<p>The Council has dealt with significant budget pressures during 2015/16. The People services directorate overspend of £9.8m was primarily driven by the increase in demand for services and higher costs of care for Children's Social work and Child protection.</p> <p>Despite the challenges faced, the Council during the course of the year managed its budget to bring it into balance. This was achieved primarily by a change in the Minimum Revenue Provision which was considered by Members at the Corporate Scrutiny Committee and approved by the Council in February 2016. This has resulted in a £11.5 million benefit for 2015/16 and will also reduce budgetary pressures as benefits will continue to accrue to the revenue account for a further 15 years; although of a reducing amount. Years 18 to 50 will see an increase in the charge to the revenue account.</p> <p>The Council manages its planned savings during the year as part of its budgetary control. It is not clear what the Council has delivered against its planned savings for 2015/16. In our view, to improve accountability, performance against planned savings should be monitored and reported against individual savings plans.</p> <p>The Council has set a balanced budget for 2016/17, however early indications suggest budgetary pressures in Adult and Children's services remain in 2017/18. The Council has been prudent in its budget setting for 2016/17 and has built in appropriate risk based contingencies however if demand in these areas continue to increase, this will present a significant challenge.</p> <p>On that basis we concluded that the risk was sufficiently mitigated and the Council has proper arrangements in place to ensure it plans finances effectively to support its strategic functions.</p>

Working with the Council

Our work with you in 2015/16

We are really pleased to have worked with you over the past year. We have established a positive and constructive relationship. Together we have delivered some great outcomes:

An efficient audit – we delivered the accounts audit 9 days before the deadline and in line with the timescale we agreed with you. Our team are knowledgeable and experienced in your financial accounts and systems. We worked with your team to bring forward the financial statements audit moving towards early close in 2018. Early consultation on key technical developments ie the PFI and change in minimum revenue provision took place in good time to ensure a smooth final audit.

Improved financial processes – during the year we reviewed your financial systems and processes including journals, employee remuneration, non-pay expenditure and property plant and equipment. We worked with you to streamline your processes and made comments to improve controls over journals and employee remuneration.

Understanding your operational health – through the value for money conclusion we provided you with assurance on your future financial planning and financial control. We highlighted the need for monitoring and reporting the achievement of savings and to ensure timelines and responsibilities are agreed to ensure the development and delivery of the Council's transformation plan.

Sharing our insight – we provided regular audit committee updates covering best practice. Areas we covered included Innovation in public financial management, Knowing the Ropes – Audit Committee; Effectiveness Review, Making devolution work, and Reforging local government. We have also shared with you our insights on advanced closure of local authority accounts, in our publication "Transforming the financial reporting of local authority accounts" and will continue to provide you with our insights as you bring forward your production of your year-end accounts.

Thought leadership – We have shared with you our publication on Building a successful joint venture and will continue to support you as you consider greater use of alternative delivery models for your services.

Providing training – we provided your teams with training on Better Care Fund accounting. The course was attended by an officer at the Council.

Supporting development – we provided workshops for officers on joint ventures and this was attended by an officer at the Council.

Providing information – We provided you with access to CFO insights, our online analysis tool providing you with access to insight on the financial performance, socio-economy context and service outcomes of councils across the country.

Working with the Council (continued)

Working with you in 2016/17 Highways Network Asset

The Code of Practice on Local Authority Accounting (the Code) requires authorities to account for Highways Network Asset (HNA) at depreciated replacement cost (DRC) from 1 April 2016. The Code sets out the key principles but also requires compliance with the requirements of the recently published Code of Practice on the Highways Network Asset (the HNA Code), which defines the assets or components that will comprise the HNA. This includes roads, footways, structures such as bridges, street lighting, street furniture and associated land. These assets should always have been recognised within Infrastructure Assets.

The Code includes transitional arrangements for the change in asset classification and the basis of measurement from depreciated historic cost (DHC) to DRC under which these assets will be separated from other infrastructure assets, which will continue to be measured at DHC.

This is expected to have a significant impact on the Council's 2016/17 accounts, both in values and levels of disclosure, and may require considerable work to establish the opening inventory and condition of the HNA as at 1 April 2016.

Under the current basis of accounting values will only have been recorded against individual assets or components acquired after the inception of capital accounting for infrastructure assets by local authorities. Authorities may therefore have to develop new accounting records to support the change in classification and valuation of the HNA.

The nature of these changes means that Finance officers will need to work closely with colleagues in the highways department and potentially also to engage other specialists to support this work.

Some of the calculations are likely to be complex and will involve the use of external models, a combination of national and locally generated rates and a number of significant estimates and assumptions.

We have been working with the Council on the accounting, financial reporting and audit assurance implications arising from these changes.

This significant accounting development is likely to be a significant risk for our 2016/17 audit, so we have already had some preliminary discussions with the Council to assess the progress it is making in this respect. Our discussions with Council Officers to date have highlighted the following:

- The Council has an implementation plan which is being developed
- The Council's internal audit have conducted a review of the Highway Network Asset project for which the Council has a number of actions which need to be addressed
- The Council is to carry out further checks on the Highway Network asset data before external audit early testing is to be carried out

Working with the Council (continued)

We will continue to liaise closely with the senior finance team during 2016/17 on this important accounting development, with timely feedback on any emerging issues.

The audit risks associated with this new development and the work we plan to carry out to address them will be reflected in our 2016/17 audit plan.

We will also continue to work with you and support you over the next financial year.

Locally our focus will be on:

- An efficient audit – continuing to deliver an efficient audit carrying out early testing where possible to assist in delivering early close
- Key developments- continue with the dialogue in relation to Highway Network Asset and conduct early testing with respect to this
- Improved financial processes – we will focus our work with the view to place reliance on controls testing
- Understanding your operational health – we will focus our value for money conclusion work on the transformational plan and the development and monitoring of savings plans

Appendix A: Reports issued and fees

We confirm below our final fees charged for the audit and provision of non-audit services.

Fees

	Planned £	Actual fees £	2014/15 fees £
Statutory audit of Council	105,281	112,786	140,374
Statutory audit of Pension Fund	28,603	28,603	28,603
Total fees (excluding VAT)	133,884	141,389	168,977

A fee variation for the statutory audit of the Council of £7,505 is made up of the following:

- a £4,966 variation is in relation to the audit and review of the accounting treatment of the new PFI South West Energy from Waste contract; and
- a £2,539 variation is due to further work being performed in relation to journals testing where a control weakness was identified

Fee variations are subject to approval by Public Sector Audit Appointments Ltd

Reports issued

Report	Date issued
Audit Plan	23 March 2016
Audit Findings Report	7 September 2016
Annual Audit Letter	17 October 2016

Fees for other services

Service	Fees £
Audit related services:	
• Certification of Teachers' Pension end of year certificate	4,200
• Certification of School-centred initial teacher training (SCITT) annual returns	3,700
Non-audit services	7,900



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