

Date of issue: Monday, 2<sup>nd</sup> December 2019

<b>MEETING</b>	<b>AUDIT AND CORPORATE GOVERNANCE COMMITTEE</b>
<b>DATE AND TIME:</b>	MONDAY, 9TH DECEMBER, 2019 AT 6.30 PM
<b>VENUE:</b>	COUNCIL CHAMBER - OBSERVATORY HOUSE, 25 WINDSOR ROAD, SL1 2EL
<b>DEMOCRATIC SERVICES OFFICER: (for all enquiries)</b>	SHABANA KAUSER 01753 787503

### **SUPPLEMENTARY PAPERS**

The following Papers have been added to the agenda for the above meeting:-

\* Items 3, 4 and 9 were not available for publication with the rest of the agenda.

#### **PART 1**

<b><u>AGENDA ITEM</u></b>	<b><u>REPORT TITLE</u></b>	<b><u>PAGE</u></b>	<b><u>WARD</u></b>
3.	Schedule of Activity - Code of Conduct Complaints	1 - 8	All
4.	Local Government and Social Care Ombudsman - Complaints, Findings and Recommendations	9 - 14	All
9.	External Audit Progress Report	15 - 24	All

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**SLOUGH BOROUGH COUNCIL**

**REPORT TO:** Audit & Corporate Governance Committee **DATE:** 9 December 2019

**CONTACT OFFICER:** Sushil Thobhani, Service Lead Governance & Deputy Monitoring Officer

**(For all enquiries)** (01753) 875036

**WARD(S):** All

**PART I**  
**FOR INFORMATION**

**SCHEDULE OF ACTIVITY – COUNCILLORS’ CODE OF CONDUCT**

1 **Purpose of Report**

The purpose of this report is to update members of the Committee on the activity undertaken by the Council’s Monitoring Officer in relation to the Councillors’ Code of Conduct.

2 **Recommendation(s)/Proposed Action**

That details of the report be noted.

3. **The Slough Joint Wellbeing Strategy, the JSNA and the Five Year Plan**

The delivery of all these strategic priorities is dependent on the highest possible standards of openness, honesty and accountability. This is underpinned by The Confidential Whistleblowing Code, the Councillors’ Code of Conduct and good governance arrangements being in place.

4 **Other Implications**

(a) **Financial**

There are no financial implications arising from this report save as may be identified below.

(b) **Human Rights Act and Other Legal Implications**

The law relating to Councillors’ conduct is contained in the Local Government Act 2000.

(c) **Equalities Impact Assessment**

There is no identified need for an EIA arising from this Report.

## 5 Supporting Information

5.1 The following table summarises both the complaints under the Councillors' Code of Conduct which still remained to be determined by the Monitoring Office at the time of the last activity Report to the Committee on 30 July 2019, and those which have been received by the Monitoring Officer since that date.

5.2 Item 1 in the table remained to be determined at the date of the last Report to the Committee. Items 2 to 11 inclusive relate to complaints received since that date.

<b>Ref</b>	<b>Subject Member – Borough/Parish</b>	<b>Complainant &amp; Date Received</b>	<b>Code Provision</b>	<b>Action taken/intended action</b>	<b>Outcome &amp; Date of Resolution</b>
1.	Borough Councillor	Borough Councillor 26.06.19	4.1 Failure to register disclosable pecuniary interest in Members' Register of Interests.	Matter investigated by Monitoring Officer. Subject Member maintained that change of circumstances had been communicated to officers to update register but no record that communication had been received by officers.	Matter investigated by Monitoring Officer. Finding of no record that communication had been received by officers to alter Register. Finding of positive duty on Member to ensure entries on the Register of interests accurate and up to date and hence Member in breach of the Code. Register updated. Determination by Monitoring Officer that no further action warranted.  30.09.19
2.	Borough Councillor	2 separate complaints both by Borough Councillors  24.07.19 &	2.4 You must not conduct yourself in a manner which could reasonably be regarded as	Matter investigated by Deputy Monitoring Officer. Investigation completed.	Matter to be considered by the Monitoring Officer in consultation with the Independent

		25.07.19	<p>bringing the Council, or your office as a Member of the Council, into disrepute.</p> <p>2.6 You have a duty to uphold the law including the general law against discrimination.</p>	Provisional finding that there was no breach of the Code.	Person and if in agreement with the Deputy Monitoring Officer's findings complaint to be dismissed and complainant and Subject Member to be notified Accordingly.
3.	Borough Councillor	<p>Complaint by one Borough Councillor and two residents</p> <p>06.08.19 08.08.19 13.08.19</p>	<p>2.4 You must not conduct yourself in a manner which could reasonably be regarded as bringing the Council, or your office as a Member of the Council, into disrepute.</p> <p>2.6 You have a duty to uphold the law including the general law against discrimination.</p>	Matter investigated by Deputy Monitoring Officer. Investigation completed. Provisional finding that there was a potential breach of the Code.	Matter to be considered by the Monitoring Officer in consultation with the Independent Person and if in agreement with the Deputy Monitoring Officer's findings Monitoring Officer to decide appropriate action.
4.	Borough Councillor	<p>Complaint by one Borough Councillors and one resident.</p> <p>06.08.19 08.08.19</p>	<p>2.4 You must not conduct yourself in a manner which could reasonably be regarded as bringing the Council, or your office as a Member of the Council, into disrepute.</p> <p>2.6 You have a duty to uphold the</p>	Matter investigated by Deputy Monitoring Officer. Investigation completed. Provisional finding that there was a potential breach of the Code.	Matter to be considered by the Monitoring Officer in consultation with the Independent Person and if in agreement with the Deputy Monitoring Officer's findings Monitoring Officer to decide

			law including the general law against discrimination.		appropriate action.
5.	Borough Councillor	<p>Separate Complaints by one Borough Councillor and one resident.</p> <p>06.08.19 08.08.19</p>	<p>Nolan Principles: Failure to show leadership. Holders of public office should promote and support these principles by leadership and example.</p>	<p>Matter investigated by Deputy Monitoring Officer. Investigation completed. Provisional finding that there was no breach of the Code.</p>	<p>Matter to be considered by the Monitoring Officer in consultation with the Independent Person and if in agreement with the Deputy Monitoring Officer's findings complaint to be dismissed and complainant and Subject Member to be notified Accordingly</p>
6.	Borough Councillor	<p>Separate complaints by one Borough Councillor and one resident.</p> <p>06.08.19 06.08.19</p>	<p>2.4 You must not conduct yourself in a manner which could reasonably be regarded as bringing the Council, or your office as a Member of the Council, into disrepute.</p>	<p>Matter investigated by Deputy Monitoring Officer. Investigation completed. Provisional finding that there was no breach of the Code.</p>	<p>Matter to be considered by the Monitoring Officer in consultation with the Independent Person and if in agreement with the Deputy Monitoring Officer's findings complaint to be dismissed and complainant and Subject Member to be notified Accordingly</p>

7.	Borough Councillor	<p>Separate Complaints by one Borough Councillor and two residents.</p> <p>06.08.19 08.08.19 08.08.19</p>	<p>2.4 You must not conduct yourself in a manner which could reasonably be regarded as bringing the Council, or your office as a Member of the Council, into disrepute.</p> <p>2.6 You have a duty to uphold the law including the general law against discrimination.</p> <p>5.2 Members shall co-operate at all stages with any such investigation</p>	<p>Matter investigated by Deputy Monitoring Officer. Investigation completed. Provisional finding that there was a potential breach of the Code.</p> <p>Subject Member failed to respond to repeated requests from Deputy Monitoring Officer to respond to complaint.</p>	<p>Matter to be considered by the Monitoring Officer in consultation with the Independent Person and if in agreement with the Deputy Monitoring Officer's findings Monitoring Officer to decide appropriate action.</p>
8.	Borough Councillor	<p>Borough Councillor (forwarding correspondence from resident)</p> <p>12.09.19</p>	<p>2.1 You must treat others with respect.</p> <p>2.2 You must not bully any person.</p> <p>2.4 You must not conduct yourself in a manner which could reasonably be regarded as bringing the Council, or your office as a Member of the Council, into disrepute.</p>	<p>Monitoring Officer forwarded correspondence received by Member from resident alleging matters which could amount to breaches of the Code. Form of Complaint sent to resident for completion and return in order to request evidence and obtain telephone and e-mail contact details for investigation of potential</p>	<p>Decision to close matter as cannot progress any investigation without co-operation from resident.</p> <p>31.10.19</p>

				complaint. Completed form not returned despite two reminder requests.	
9.	Borough Councillor	Borough Councillor 13.09.19	2.1 You must treat other with respect, including Council officers and other elected Members.  2.2. You must not bully any person	Matter considered by Monitoring Officer in consultation with Independent Person.	Monitoring Officer finding that alleged conduct complained of did not take place in circumstances where subject Member was conducting the business of the Council including the business of their office as an elected Councillor and hence the Code did not apply and matter was not capable of being subject of an investigation under the Code.  30.09.19
10.	Borough Councillor	Council Officer 29.11.19	2.1 You must treat others with respect, including Council officers and other elected Members. You must not bully any person (including specifically any Council employee)	Matter to be considered by Monitoring Officer.	Matter to be determined following consideration and investigation (if necessary) by Monitoring Officer.



11.	Borough Councillor	Council Officer  29.11.19	2.1 You must treat others with respect , including Council officers and other elected Members.  2.2 You must not bully any person (including specifically any Council employee)	Matter to be considered by Monitoring Officer.	Matter to be determined following consideration and investigation (if necessary) by Monitoring Officer.
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6 **Conclusions**

The Committee is requested to note this report which seeks to summarise the present position with complaints under the Councillors' Code of Conduct.

7 **Background Papers**

None

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**SLOUGH BOROUGH COUNCIL****REPORT TO:** Audit & Corporate Governance Committee **DATE:** 9 December 2019**CONTACT OFFICER:** Sushil Thobhani, Service Lead (Governance) & Deputy Monitoring Officer**(For all enquiries)** (01753) 875036**WARD(S):** All**PART I**  
**FOR INFORMATION****LOCAL GOVERNMENT AND SOCIAL CARE OMBUDSMAN – COMPLAINTS, FINDINGS AND RECOMMENDATIONS****1 Purpose of Report**

The purpose of this report is to update members of the Committee on complaints to the Local Authority and Social Care Ombudsman and his findings and recommendations since the last report to the Committee on this subject on 30 July 2019.

**2 Recommendation(s)/Proposed Action**

The Committee is requested to note the contents of this report and the Council's actions consequent upon the Ombudsman's findings and recommendations.

**3. The Slough Joint Wellbeing Strategy, the JSNA and the Five Year Plan**

The delivery of all these strategic priorities is dependent on the highest possible standards of openness, honesty and accountability. The Council's learning and actions in response to these findings and recommendations will serve to enhance the delivery of these priorities.

**4 Other Implications****(a) Financial**

There are no direct financial implications arising from this report save as appear below in paragraph 5.4.

**(b) Human Rights Act and Other Legal Implications**

The law relating to the Local Government and Social Care Ombudsman is contained in the Local Government Act 1974 as amended.

**(c) Equalities Impact Assessment**

No need to conduct an EIA assessment arises from the subject matter of this Report.

## 5 Supporting Information

5.1 Under the Local Government Act 1974 the Local Government and Social Care Ombudsman can investigate any alleged or apparent:

- maladministration in connection with the Council's administrative functions
- failure in a service which it was the Council's function to provide
- failure to provide a service which it was the Council's function to provide
- failure in a service provided by the Council under its public health functions; or
- Failure to provide a service under the Council's public health functions.

5.2 The Ombudsman can prepare a report following his or her investigation which may include recommendations of actions for the Council to take to remedy the maladministration including a recommendation to pay monetary compensation to the complainant. The Ombudsman does not have formal legal powers to enforce compliance by the Council with his recommendations. Failure by the Council to comply with the recommendations could, however, result in the issue by the Ombudsman of a formal public interest report about the complaint, naming the Council. This report must be made available to the public and advertised in the local press covering the Council's area. If the Council do not agree to carry out the recommendations in the report the Ombudsman will issue a further report. After this, if the Council still do not take satisfactory action they must publish a statement in a local newspaper explaining why they have refused to follow the Ombudsman's recommendations.

5.3 Under the Monitoring Officer Protocol in Part 5.6 of the Council's constitution Directors must consult the Monitoring Officer prior to making any compensation payments for alleged maladministration found against the Council and Directors and Members must report any breach of statutory duty or material breach of Council policy/procedures and other vices or constitutional concerns to the Monitoring Officer as soon as reasonably practicable.

5.4 The following table summarises the complaints, findings, recommendations and outcomes in relation to complaints made to him concerning the Council since the last report to the Committee on this subject on 30 July 2019.

<b>No.</b>	<b>Nature of complaint</b>	<b>Council Function Involved</b>	<b>Findings, recommendations and outcome</b>
1.	Highways	The complainant complained that that there was a loose manhole cover outside his property and that the noise from vehicles driving over it was making it difficult for him to sleep. He also complained that that there was a lack of 30 mph speed limit signs and broken glass on the highway.	The Council's engineer met with the complainant and arranged for contractors to inspect the manhole cover. It found no problems with the it and there were no other complaints with regard to it. The Complainant disagreed. The

			<p>Ombudsman found no evidence of fault to merit any investigation by him. The Council explained to the Complainant that there were statutory restrictions on the number and type of road signs it could install but it responded to his requests and signs are now in place. The Ombudsman found there is not enough evidence of fault or personal injustice to the complainant to merit his further involvement as investigation was unlikely to achieve anything more for the complainant. The complainant complained the small amount of glass on the highway might injure people wearing flip flops. The Council agreed to arrange for it to be removed with a brush and pan. The Ombudsman found his involvement was unlikely to achieve any more and so any further investigation was not appropriate.</p>
2.	Children's Services	The Complainant complained about the way the Council had supported her and her daughter. Particularly she complained that the Council delayed carrying out DBS checks	The ombudsman found there was evidence of delay in carrying out DBS Checks. He found that the assessment of need of 1:1 care

		<p>of potential carers and informing her of the outcomes, wrongly reduced her daughter's support from 2:1 to 1:1, failed to offer additional support when her daughter was discharged from hospital, delayed in carrying out a carer's assessment, failed to offer or provide any respite for her and her husband and failed to respond appropriately to her complaints or to escalate them through the Children's Trust's processes.</p>	<p>was a professional judgment and there was no evidence of fault in the Trust reaching that judgement. The Trust reviewed the respite assessment and concluded it was sufficient. The Ombudsman found there was no evidence the complainant requested additional support when her daughter was discharged from hospital or specified what additional support she needed. The Trust accepted that there was a delay in commencing the Carer's assessment and the Ombudsman found this amounted to fault but did not consider that this caused the complainant significant injustice. The Ombudsman found that the complainant was offered 11 nights a year respite at a hospice and a charity offered two hours respite every fortnight but that these offers were not taken up. The Ombudsman also found that there was fault in the Trust's refusal to escalate the complainant's complaint to Stage 2 but that no significant injustice</p>
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		<p>was caused to the complainant as she was able to complain to the ombudsman. The Council and the Trust agreed an action with the Ombudsman, namely to provide training and to review the way the Trust implements its complaints procedures to ensure it considers complaints in accordance with the statutory complaints procedure and to provide evidence to the Ombudsman of this training within three months.</p>
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6 **Conclusion**

The Committee is requested to note the Contents of this Report.

7 **Background Papers**

The Local Government and Social Care Ombudsman’s decision notices.

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# Audit Progress Report

Slough Borough Council  
Year ending 31 March 2019

December 2019

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# Introduction

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This paper provides the Audit and Corporate Governance Committee with a report on progress in delivering our responsibilities as your external auditors.

Members of the Committee can find further useful material on our website, where we have a section dedicated to our work in the public sector. Here you can download copies of our publications [www.granthornton.co.uk](http://www.granthornton.co.uk).

If you would like further information on any items in this briefing, or would like to register with Grant Thornton to receive regular email updates on issues that are of interest to you, please contact either your Engagement Lead or Engagement Manager.

# Progress at December 2019

## Financial Statements Audit

We have completed planning for the 2018/19 financial statements audit and have issued a detailed audit plan, setting out our proposed approach to the audit of the Council's 2018/19 financial statements.

We reported to you in July 2019 and September 2019 that we have experienced some delays in respect of the opening balances for Property, Plant and Equipment during the course of the interim audit, and that we are not able to confirm the opening balance position to date. We have experienced further delays which we communicate to you below.

The statutory deadline for the publication of the Council's accounts remained unchanged at 31 July 2019 and the Council has published its unaudited accounts by this date.

In this context, we note that the delivery of the 2018-19 audit has been further delayed due to issues with the production of working papers to support the financial statements. In particular, these significant delays have resulted in a slippage of the timetable with regards to Income and Expenditure testing.

We continue to regularly discuss our plan and timetable with officers to complete the audit, with the intention of presenting our audit findings report and opinion in early 2020.

Further details are provided on pages 6 to 8 of this report.

## Value for Money

The scope of our work is set out in the guidance issued by the National Audit Office. The Code requires auditors to satisfy themselves that; "the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources".

The guidance confirmed the overall criterion as: "in all significant respects, the audited body had proper arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people".

The three sub criteria for assessment to be able to give a conclusion overall are:

- Informed decision making
- Sustainable resource deployment
- Working with partners and other third parties

Details of our initial risk assessment to determine our approach were included in our Audit Plan. We identified three significant Value for Money Risks – Medium Term Financial Strategy, Principles and Values of Sound Governance and Internal Control; and Children's Social Care services – and are currently carrying out our audit work on this.

We will report our work in the Audit Findings Report and give our Value For Money Conclusion at the next Audit & Corporate Governance Committee meeting.

# Progress at December 2019

## Other areas

### Certification of claims and returns

We certify the Council's annual Housing Benefit Subsidy claim in accordance with procedures agreed with the Department for Work and Pensions. At the time of this report, the certification work for the 2018/19 claim is in progress.

As a result of the ongoing issues with our audit of the Council's financial statements, this resulted in an impact to the commencement of the certification of the subsidy claim. Since commencing this work, a number of processing errors have been identified, resulting in an increase in the levels of testing required, in line with the DWP requirements. Consequently, the statutory deadline of 30 November will not be met for the Housing Benefit Subsidy claim and the Council has notified the DWP of the delay. We are working with officers to resolve outstanding queries and complete the additional testing over the coming weeks.

### Meetings

We met regularly with Finance Officers and your Section 151 Officer, as part of our quarterly liaison meetings. We continue to discuss with finance staff emerging developments and issues, such as the McCloud pension issue, to ensure the audit process is smooth and effective. We also meet with your Chief Executive periodically to discuss the Council's strategic priorities and plans.

### Events

We provide a range of workshops, along with network events for members and publications to support the Council. Your officers have been invited to our Financial Reporting Workshops in February 2020, which will help to ensure that members of your Finance Team are up to date with the latest financial reporting requirements for local authority accounts.

# Audit Deliverables

2018/19 Deliverables	Planned Date	Status
<p><b>Fee Letter</b></p> <p>Confirming audit fee for 2018/19.</p>	April 2018	Complete
<p><b>Accounts Audit Plan</b></p> <p>We are required to issue a detailed accounts audit plan to the Audit &amp; Corporate Governance Committee setting out our proposed approach in order to give an opinion on the Council's 2018/19 financial statements.</p>	January 2019	Complete
<p><b>Interim Audit Findings</b></p> <p>We will report to you the findings from our interim audit and our initial value for money risk assessment within our Progress Report.</p>	July 2019	Presented
	September 2019	Presented (Rescheduled)
<p><b>Audit Findings Report</b></p> <p>The Audit Findings Report will be reported to the next Audit &amp; Corporate Governance Committee.</p>	Early 2020	Not yet due (Rescheduled)
<p><b>Auditors Report</b></p> <p>This is the opinion on your financial statements, annual governance statement and value for money conclusion.</p>	Early 2020	Not yet due (Rescheduled)
<p><b>Annual Audit Letter</b></p> <p>This letter communicates the key issues arising from our work.</p>	Early 2020	Not yet due (Rescheduled)

# Audit Work Progress Update at September 2019

The findings of our interim audit work, and the impact of our findings on the accounts audit approach, are summarised in the table below:

	Work performed	Conclusions and recommendations
<b>Internal audit</b>	<p>We have completed a high level review of internal audit's overall arrangements. Our work has not identified any issues which we wish to bring to your attention, subject to completion during the course of the final audit.</p> <p>At final audit stage, we will plan to review internal audit's work on the Council's key financial systems to date.</p>	<p>Overall, we have concluded that the internal audit service provides an independent and satisfactory service to the Council and that internal audit work contributes to an effective internal control environment, subject to review of the final internal audit reports during the financial year.</p>
<b>Entity level controls</b>	<p>We have obtained an understanding of the overall control environment relevant to the preparation of the financial statements including:</p> <ul style="list-style-type: none"> <li>• Communication and enforcement of integrity and ethical values</li> <li>• Commitment to competence</li> <li>• Participation by those charged with governance</li> <li>• Management's philosophy and operating style</li> <li>• Organisational structure</li> <li>• Assignment of authority and responsibility</li> <li>• Human resource policies and practices</li> </ul>	<p>We have identified a control issue whereby temporary staff do not need to complete a conflict of interest or independence declaration. We have identified five such forms within a sample during the year where the form was not completed, due to the temporary status of the employees.</p> <p>We have identified a number of control issues with regards to the year end reconciliation processes at the Council; we recommend that the trial balance is reconciled to the Big Red Button output and the accounts during the closedown process, with all manual adjustments authorised by a senior member of the Finance Team.</p>

	Work performed	Conclusions and recommendations
<b>Review of information technology controls</b>	<p>Our information systems specialist have performed a high level review of the general IT control environment, as part of the overall review of the internal controls system.</p>	<p>We note that the IT control environment review was scheduled to commence on 1 April, and was due to complete by 31 July 2019; we reported to you in September 2019 that we were awaiting a number of documents in order to complete the review. The draft report was issued to management on 8 October 2019.</p> <p>A number of outstanding items were subsequently provided, and a revised draft was issued on 21 October 2019.</p> <p>Seven “Amber-rated” findings and one “Red-rated” finding have been reported to Management. We are further awaiting some outstanding documents in order to be able to be able to conclude our findings in this area.</p> <p>Our final conclusions and any recommendations resulting from the review of information technology controls will be communicated to the Audit Committee via the Audit Findings Report.</p>
<b>Walkthrough testing</b>	<p>We have completed walkthrough tests of the Council’s controls operating in areas where we consider that there is a risk of material misstatement to the financial statements.</p> <p>We will undertake a walkthrough of the pension liability system during the final audit.</p> <p>Our work has not identified any issues which we wish to bring to your attention. Internal controls have been implemented by the Council in accordance with our documented understanding.</p>	<p>Our work has not identified any weaknesses which impact on our audit approach. We will report on the results of the pension liability system within the Audit Findings Report.</p>
<b>Journal entry controls</b>	<p>We have reviewed the Council’s journal entry policies and procedures as part of determining our journal entry testing strategy and have not identified any material weaknesses which are likely to adversely impact on the Council’s control environment or financial statements.</p> <p>We will undertake detailed testing of journal entries during the final audit.</p>	<p>No issues have been identified that we wish to highlight for your attention, subject to completion during the course of the final audit.</p>



	<b>Work performed</b>	<b>Conclusions and recommendations</b>
<b>Substantive testing (Complete)</b>	<p>Our work on the following areas is complete, subject to the resolution of minor queries and procedures:</p> <ul style="list-style-type: none"> <li>• Employee remuneration</li> <li>• Related Parties</li> <li>• Senior Officer Remuneration</li> <li>• Council Tax income</li> <li>• NNDR income</li> <li>• Welfare Expenditure</li> <li>• Grant income</li> <li>• Operating expenditure</li> <li>• Other expenditure</li> <li>• Schools expenditure</li> <li>• Income from Other Fees and Charges, and Contracts</li> </ul>	<p>We will report on the outcome of our substantive testing within the Audit Findings Report.</p>
<b>Substantive testing (In progress)</b>	<p>The following areas are in progress:</p> <ul style="list-style-type: none"> <li>• Cash</li> <li>• Investments</li> <li>• Long and Short Term borrowing</li> <li>• Property, Plant and Equipment – initial queries</li> <li>• Investment Property – initial queries</li> <li>• Debtors – Long Term and Short Term</li> <li>• Creditors – Long Term and Short Term</li> <li>• Property, Plant and Equipment – subject to amended accounts receipt</li> <li>• Investment Property – subject to receipt of initial queries &amp; resolved responses</li> </ul>	<p>We will report on the outcome of our substantive testing within the Audit Findings Report.</p> <p>In this context we note that we have started to undertake substantive testing on the following areas, but have experienced a number of delays due to issues with the production of working papers to support the financial statements, in particular with regards to Debtors (Long Term and Short Term), Creditors (Long Term and Short Term), Cash, Investments and Short Term Borrowing.</p> <p>We have identified a number of control recommendations with regards to Short Term Debtors, Short Term Creditors, Cash and Investments. We will report the recommendations within the Audit Findings Report.</p> <p>We have identified a number of issues during the testing of the Prior Period Adjustment to the Council's Property, Plant and Equipment balance. In particular, we have identified a number of corrections which are required within the financial statements, including entries to the MIRS, Balance Sheet, Group Accounts, and associated notes and disclosures. We are currently awaiting receipt of a revised set of financial statements from the Authority in order to recommence our work on Property, Plant and Equipment.</p> <p>These findings have resulted in a further slippage of the timetable, and this has subsequently resulted in a slippage of the timetable with regards to the items in the "To be completed" section below.</p>
<b>Substantive testing (To be completed)</b>	<p>The following areas are subject to completion following conclusion of the areas above:</p> <ul style="list-style-type: none"> <li>• Housing Revenue Account</li> <li>• Group Accounts</li> <li>• Pension Liability</li> <li>• Journal entries</li> <li>• Private Finance Initiatives (PFI scheme)</li> <li>• Finalisation work – subject to clearance of all items above.</li> </ul>	<p>These areas are subject to completion; following the conclusion of the areas above.</p>

