

Audit Progress Report

Cheshire East Council– Year ended 31
March 2023

December 2023



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Dear Committee Members

Audit Progress Report – Year ended 31 March 2023

We are pleased to present our Audit Progress Report for the Council's statement of accounts year ended 31 March 2023. The purpose of this document is to summarise our audit progress and conclusions so far and forms part of our communication to the Audit and Governance Committee as those charged with governance of the Council.

The scope of our work, including identified significant audit risks and other areas of management judgement, was outlined in our Audit Strategy Memorandum which we presented on 28 September 2023. We have reviewed our Audit Strategy Memorandum and concluded that the original significant audit risks and other areas of management judgement remain appropriate. However, we have confirmed the verbal update we gave at that meeting to indicate a risk of significant weakness in value for money arrangements in relation to financial sustainability. We report our resultant findings in Section 06.

We expect to complete the outstanding audit work before Christmas and then issue a final Audit Completion Report and the audit opinion in January 2024.

We would like to express our thanks for the assistance of your team during our audit.

If you would like to discuss any matters in more detail then please do not hesitate to contact me on 07977 261873.

Yours faithfully

Suresh Patel, Partner
Mazars LLP

Our reports are prepared in the context of the 'Statement of Responsibilities of auditors and audited bodies' and the 'Appointing Person Terms of Appointment' issued by Public Sector Audit Appointments Limited. Reports and letters prepared by appointed auditors and addressed to the Council are prepared for the sole use of the **Council** and we take no responsibility to any member or officer in their individual capacity or to any third party. Mazars LLP is the UK firm of Mazars, an international advisory and accountancy group. Mazars LLP is registered by the Institute of Chartered Accountants in England and Wales.

01

Section 01:

Executive summary

1. Executive summary

Significant findings so far

The detailed scope of our work as your appointed auditor for 2022/23 is set out in the National Audit Office’s (NAO) Code of Audit Practice. Our responsibilities and powers are derived from the Local Audit and Accountability Act 2014 and, as outlined in our Audit Strategy Memorandum, our audit is being conducted in accordance with International Standards on Auditing (UK) and means we focus on audit risks that we have assessed as resulting in a higher risk of material misstatement.

In section 4 of this report we have set out our significant findings from our audit so far. This section includes our work on significant risks and areas of management judgement in line with our Audit Strategy Memorandum, which include:

- Management override of controls;
- Valuation of the net defined benefit liability; and
- Valuation of property, plant and equipment, and investment property.

Misstatements and internal control recommendations

Section 5 sets out internal control recommendations. There are currently no audit misstatements or unadjusted misstatements to report. Section 6 outlines our work on the Council’s arrangements to achieve economy, efficiency and effectiveness in its use of resources.

Status

The audit remains in progress in respect of the financial statements for the year ended 31 March 2023 and we include in section 2 the status of the audit at the time of preparing this report. We aim to complete our audit testing before Christmas and then provide a final audit completion report and the audit opinion in January 2024.



Audit opinion

We anticipate issuing an unqualified opinion, without modification, on the financial statements.



Value for Money

We anticipate having no significant weaknesses in arrangements to report in relation to the arrangements that the Council has in place to secure economy, efficiency and effectiveness in its use of resources. We have considered the financial difficulty the Council faces and consulted with VFM experts within the firm to ensure our commentary is appropriate regarding the arrangements the Council has in place for financial sustainability. Our work on value for money is ongoing and we will continue to assess the Council’s arrangements, particularly those relating to financial sustainability. Further detail on our Value for Money work is provided in section 6 of this report.



Whole of Government Accounts (WGA)

We have received group instructions from the National Audit Office in respect of our work on the Council’s WGA submission and will complete this work at the completion stage of the audit.



Wider powers

The 2014 Act requires us to give an elector, or any representative of the elector, the opportunity to question us about the accounting records of the Council and to consider any objection made to the accounts. No such correspondence from electors has been received.










02


Section 02:


Status of the audit


2. Status of the audit

Our work is currently ongoing, as outlined below, and completed areas are awaiting review by the partner and engagement quality review partner. There are no matters at present which we are aware that would require modification of our audit opinion, subject to the outstanding matters detailed below.

Audit area	Status	Description of the outstanding matters
Cash and bank		We are awaiting confirmations from the remaining third parties to allow us to complete this testing.
Loans and borrowings		We are awaiting confirmations from the remaining third parties to allow us to complete this testing.
ITGC testing		We have yet to begin our review of the designed and implementation of IT General Controls.
Testing of non-pay expenditure		We are processing the remaining sample items and following up on queries. This work is near completion.
Testing of operating income		We are processing the remaining sample items and following up on queries. This work is near completion.
Grants testing		We are processing the remaining sample items and following up on queries. This work is near completion.
Journals testing		We are following up on the remaining queries. This work is near completion.
PPE and Investment property valuations		Work is ongoing.
IAS 19 net pensions asset		We are awaiting the revised actuarial report from Hymans Robertson to capture the impact of the recalculation of the asset ceiling.

 Likely to result in material adjustment or significant change to disclosures within the financial statements.

 Potential to result in material adjustment or significant change to disclosures within the financial statements.

 Not considered likely to result in material adjustment or change to disclosures within the financial statements.

03

Section 03: **Audit approach**

3. Audit approach

Changes to our audit approach

We provided details of our intended audit approach in our Audit Strategy Memorandum in September 2023. We have not made any changes to our audit approach since we presented our Audit Strategy Memorandum

Materiality

Our provisional materiality at the planning stage of the audit was set at £18m for the Group financial statements and £17.7m for the Council single-entity statements using a benchmark of 2% of gross operating expenditure. No changes to the materiality level set at the planning stage have been made.

Use of experts

We have not made changes to the planned use of experts as set out in our Audit Strategy Memorandum to assist in our audit procedures. Please see table below:

Item of account	Management’s expert	Our expert
Defined benefit liability/asset	Hymans Robertson Actuaries	PwC consulting actuary, on behalf of the National Audit office
Property, Plant and Equipment and Investment Property valuation	Montagu Evans and Farms Estate Shared Service	We will use available third-party information to challenge the key valuation assumptions
Financial instruments disclosures	Arlingclose Treasury Advisors	We will review the expert’s methodology in calculating the fair value disclosures to confirm the reasonableness of assumptions used

Service organisations

International Auditing Standards (UK) (ISAs) define service organisations as third-party organisations that provide services to the Council that are part of its information systems relevant to financial reporting. We are required to obtain an understanding of the services provided by service organisations as well as evaluating the design and implementation of controls over those services. The table below summarises the service organisations used by the Council and our audit approach.

Item of account	Management’s expert	Our expert
Payroll, non-pay expenditure, and other transactional items of account	Cheshire transactional services (shared services)	We obtained assurance by understanding the process and controls that the Council has in place to assure itself that transactions are processed materially correctly. Our testing will include sample testing of transactions based on evidence available from the Council rather than the Shared Service.






3. Audit approach


Group audit approach


Cheshire East Council prepares Group accounts and consolidates the following subsidiary companies within its Group accounts:


- Cheshire East Resident First Limited (CERF) - 100% owned by Council
- ANSA Environmental Services Limited, Transport Service Solutions Limited and Orbitas Bereavement Services Limited - 80% owned by CERF and 20% by Council.

Our approach reflected the size and complexity of the transactions and balances within the subsidiary company that are consolidated into the Council's Group financial statements. Our approach is outlined below, and we confirm that there are no changes to the planned approach set out in our Audit Strategy Memorandum.

Group component	Approach adopted	Key points or other matters to report
Cheshire East Council		Full audit – matters included in this report
Cheshire East Resident First Limited (CERF)		Assurance gained from analytical procedures supported by a review of the Council's consolidation processes. There are no matters arising from our work that we need to bring to your attention.
ANSA Environmental Services Limited		Assurance gained from analytical procedures supported by a review of the Council's consolidation processes. There are no matters arising from our work that we need to bring to your attention.
Transport Service Solutions Limited		Assurance gained from analytical procedures supported by a review of the Council's consolidation processes. There are no matters arising from our work that we need to bring to your attention.
Orbitas Bereavement Services Limited		Assurance gained from analytical procedures supported by a review of the Council's consolidation processes. There are no matters arising from our work that we need to bring to your attention.

**Full audit**
Performance of an audit of the component's financial information prepared for group reporting purposes using component materiality

**Audit of balances and/or disclosures**
Performance of an audit of specific balances and/or disclosures included in the component's financial information prepared for group reporting purposes, using component materiality

**Specific audit procedures**
Performance of specific audit procedures on the component's financial information

**Review procedures**
Review of the component's financial information prepared for group reporting purposes using the component materiality assigned

04

Section 04: **Significant findings**

4. Significant findings

In this section we outline the significant findings from our audit. These findings include:

- our audit conclusions regarding other significant risks and key areas of management judgement outlined in the Audit Strategy Memorandum;
- our comments in respect of the accounting policies and disclosures that you have adopted in the financial statements. On page 17 we have concluded whether the financial statements have been prepared in accordance with the financial reporting framework and commented on any significant accounting policy changes that have been made during the year;
- any further significant matters discussed with management; and
- any significant difficulties we experienced during the audit

Significant risks

Management override of controls	<div data-bbox="496 704 779 732">Description of the risk</div> <div data-bbox="496 753 2395 846">In all entities, management at various levels within an organisation are in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Due to the unpredictable way in which such override could occur, we consider there to be a risk of material misstatement due to fraud and thus a significant risk on all audits.</div> <div data-bbox="496 889 845 918">How we addressed this risk</div> <div data-bbox="496 932 1187 961">We addressed this risk through performing audit work over:</div> <div data-bbox="496 982 1824 1103"><ul style="list-style-type: none">• Accounting estimates impacting amounts included in the financial statements;• Consideration of identified significant transactions outside the normal course of business; and• Journals recorded in the general ledger and other adjustments made in preparation of the financial statements.</div> <div data-bbox="496 1125 713 1153">Audit conclusion</div> <div data-bbox="496 1175 2198 1203">Our work on management override of controls is nearing completion. We do not have any matters to bring to the Committee’s attention at present.</div>
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4. Significant findings

Valuation of defined benefit asset	<p>Description of the risk</p> <p>The pension asset represents a material element of Cheshire East Council's balance sheet. The Council is an admitted body of the Cheshire Pension Fund (CPF) which had its last triennial valuation completed as at 31 March 2022.</p> <p>The valuation of the Local Government Pension Scheme relies on a number of assumptions, most notably around the actuarial assumptions, and actuarial methodology which results in the Council's overall valuation.</p> <p>There are financial assumptions and demographic assumptions used in the calculation, such as the discount rate, inflation rates and mortality rates. The assumptions should also reflect the profile of the Council's employees, and should be based on appropriate data. The basis of the assumptions is derived on a consistent basis year to year, or updated to reflect any changes.</p> <p>There is a risk that the assumptions and methodology used in valuing the Council's pension asset are not reasonable or appropriate to the Council's circumstances. This could have a material impact to the net pension asset in 2022/23.</p>
	<p>How we addressed this risk</p> <p>Our audit procedures included:</p> <ul style="list-style-type: none">• Critically assessing the competency, objectivity and independence of the CPF's Actuary, Hymans Robertson• Liaising with the auditors of the CPF (Grant Thornton) to gain assurance that the controls in place at the Pension Fund are operating effectively. This includes the processes and controls in place to ensure data provided to the Actuary by the Pension Fund for the purposes of the IAS19 valuation is complete and accurate.• Reviewing the appropriateness of the Pension Asset and Liability valuation methodologies applied by the Pension Fund Actuary, and the key assumptions included within the valuation. This includes comparing them to expected ranges, utilising information provided by PWC, consulting actuary engaged by the National Audit Office.• Agreeing the data in the IAS19 valuation report provided by the Fund Actuary for accounting purposes to the pension accounting entries and disclosures in the Council's financial statements.
	<p>Audit conclusion</p> <p>Our work on this risk is ongoing. We are awaiting the revised IAS 19 report from the actuary which will appropriately recalculate the asset ceiling which places a cap on the extent to which a net defined benefit asset may be recognised. This has been requested as the Council's actuary previously calculated the asset ceiling using a finite period for future service contributions, where an infinite future service period should have been assumed.</p> <p>From our review of the Pension Fund auditor letter upon which we rely for assurance over the completeness and accuracy of data, we have identified that the Pension Fund have a control weakness we wish to bring to the attention of members. Grant Thornton, the pension fund auditor were unable to agree the total number of active, deferred, pensioner, dependant and undecided members submitted to the actuary to the underlying information system maintained by the pension fund, due to disparities noted between the database used by the Pension Fund and the underlying records. Sufficient appropriate assurance was obtained over the completeness and accuracy of the data used by the actuary to conclude there was is no material misstatement by testing the underlying data to the submission.</p>

4. Significant findings

Valuation of property, plant and equipment (Land and Buildings) and Investment Properties	<div data-bbox="486 239 2448 618">Description of the risk<p>The CIPFA Code requires that where assets are subject to revaluation, their year-end carrying value should reflect the current value at that date. The Council has adopted a rolling revaluation model which sees all land and buildings revalued in a five-year cycle.</p><p>The valuation of Property, Plant & Equipment involves the use of a management expert (the valuer), and incorporates assumptions and estimates which impact materially on the reported value. There are risks relating to the valuation process which reflect the significant impact of the valuation judgements and assumptions and the degree of estimation uncertainty.</p><p>As a result of the rolling programme of revaluations, there is a risk that the value of individual assets which have not been valued for up to four years are not materially fairly stated at their current value as at the end of the reporting period. In addition, as the valuations are undertaken through the year there is a risk that the value of the assets is materially different at the year end.</p></div> <div data-bbox="486 618 2448 1046">How we addressed this risk<p>Our audit procedures included:</p><ul style="list-style-type: none">•Obtaining an understanding of the Council’s valuer’s qualifications, objectivity and independence to carry out such valuations.•Reviewing the valuation methodology used in the year including testing the underlying data and assumptions.•Considering whether the overall revaluation methodologies used by the Council’s valuers are in line with industry practice, the CIPFA code of practice and the Council’s accounting policies.•Reviewing the approach that the Council has adopted to address the risk that assets not subject to valuation in 2021/22 are materially misstated and consider the robustness of that approach in light of the valuation information reported by the Council’s valuers.•Considering the movement in market indices between revaluation dates and the year end in order to determine whether these indicate that fair values have moved materially over that time.</div> <div data-bbox="486 1046 2448 1200">Audit conclusion<p>Our work on this risk is in progress and has not yet concluded.</p></div>
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4. Significant findings

Qualitative aspects of the Council's accounting practices

We have reviewed the Council's accounting policies and disclosures and concluded they comply with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2022/23, as amended by the Update to the Code and Specifications for Future Codes for Infrastructure Assets, published in November 2022, appropriately tailored to the Council's circumstances.

Draft accounts were received from the Council were of a good quality. Good quality working papers have been made available in a timely manner and these have assisted in our audit progress. Council finance officer colleagues have prioritised responding to our audit queries.

Significant difficulties during the audit

During the course of the audit we did not encounter any significant difficulties and we have had the full co-operation of management.

Wider responsibilities

Our powers and responsibilities under the 2014 Act are broad and include the ability to:

- issue a report in the public interest;
- make statutory recommendations that must be considered and responded to publicly;
- apply to the court for a declaration that an item of account is contrary to law; and
- issue an advisory notice under schedule 8 of the 2014 Act.

We have not exercised any of these powers as part of our 2022/23 audit.

The 2014 Act also gives rights to local electors and other parties, such as the right to ask questions of the auditor and the right to make an objection to an item of account. No such objections have been raised.

05

Section 05:

Internal control recommendations

5. Internal control recommendations

As part of our audit of the financial statements, we obtained an understanding of internal controls sufficient to plan our audit and determine the nature, timing and extent of testing performed. Although our audit was not designed to express an opinion on the effectiveness of internal control, we are required to communicate to Those Charged With Governance any significant deficiencies identified during the course of our work.

The purpose of our audit was to express an opinion on the financial statements. As part of our audit we have considered the internal controls in place relevant to the preparation of the financial statements in order to design audit procedures to allow us to express an opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of internal control or to identify any significant deficiencies in their design or operation.

The matters reported are limited to those deficiencies and other control recommendations that we have identified during our normal audit procedures and that we consider to be of sufficient importance to merit being reported. If we had performed more extensive procedures on internal control we might have identified more deficiencies to be reported or concluded that some of the reported deficiencies need not in fact have been reported. Our comments should not be regarded as a comprehensive record of all deficiencies that may exist or improvements that could be made.

Our findings and recommendations are set out below. We have assigned priority rankings to each of them to reflect the importance that we consider each poses to your organisation and, hence, our recommendation in terms of the urgency of required action. In summary, the matters arising fall into the following categories:

Priority ranking	Description	Number of issues
1 (high)	In our view, there is potential for financial loss, damage to reputation or loss of information. This may have implications for the achievement of business strategic objectives. The recommendation should be taken into consideration by management immediately.	0
2 (medium)	In our view, there is a need to strengthen internal control or enhance business efficiency. The recommendations should be actioned in the near future.	0
3 (low)	In our view, internal control should be strengthened in these additional areas when practicable.	2

5. Internal control recommendations

Other recommendations in internal control – Level 3

Description of deficiency

The expected credit loss provision for housing benefits and adult social care debt is calculated based on percentages calculated in 2019 which have not been updated to reflect the current profile of debt.

Potential effects

The amount provided for may not be accurate and may fail to take into account prevailing economic conditions.

Recommendation

The Council should review the percentages used for the calculation of the expected credit loss provision in respect of housing benefits and adult social care annually.

Management response

Description of deficiency

Year-end accounts payable and receivable reconciliations were not signed as reviewed, and the payroll bank reconciliation was not signed as prepared. One school bank reconciliation was not prepared.

Potential effects

Amounts included in the financial statements may be misstated.

Recommendation

Reconciliations should be signed as prepared and reviewed on a timely basis.

Management response

5. Internal control recommendations

Follow up on previous internal control points

The internal control points reported in the 2021-22 ACR relate to IT general controls. Our audit work over in this area is still ongoing. We will update in our next report whether our findings are consistent with management's update.

Description of deficiency

Our testing of Unit 4 privileged access users identified 46 users that retained systems access to the in-scope application post their leave date.

Potential effects

Inappropriate access that is not commensurate with job role may lead to unauthorised activity and transactions.

Recommendation

The leavers process should be adhered to in full in order to ensure that colleagues and third parties no longer requiring access to systems and data are removed on a timely basis.

2022/23 update

Description of deficiency

A new user was granted access to Unit 4, the in-scope application, prior to approval of the request

Potential effects

Inappropriate access that is not commensurate with job role may lead to unauthorised activity and transactions.

Recommendation

Management should ensure that there is appropriate approval prior to granting access to systems.

2022/23 update from management

5. Internal control recommendations

Follow up on previous internal control points

Description of deficiency

Our testing of the leases identified an instance where signed copy of lease agreement was not obtained and retained on file.

Potential effects

In the absence of a signed lease agreement there is a risk of incorrect rental income being charged to the accounts and an increased risk of legal difficulties in the event of any contractual disputes.

Recommendation

The Council should ensure that proper, completed, signed documents are retained for each lease.

2022/23 update

Description of deficiency

Our journals testing identified one instance of a journal being posted without a line description.

Potential effects

Posting journals without descriptions diminishes the audit trail and increases the risk of erroneous or fraudulent transactions being posted to the ledger undetected.

Recommendation

There should be a review process to ensure that journals without descriptions are not posted to the ledger.

2022/23 update

06

Section 06: **Value for Money**

6. Value for Money

Approach to Value for Money

We are required to consider whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The NAO issues guidance to auditors that underpins the work we are required to carry out and sets out the reporting criteria that we are required to consider. The reporting criteria are:

- **Financial sustainability** - How the Council plans and manages its resources to ensure it can continue to deliver its services
- **Governance** - How the Council ensures that it makes informed decisions and properly manages its risks
- **Improving economy, efficiency and effectiveness** - How the Council uses information about its costs and performance to improve the way it manages and delivers its services

At the planning stage of the audit, we undertake work to understand the arrangements that the Council has in place under each of the reporting criteria and we identify risks of significant weaknesses in those arrangements. Although we describe this work as planning work, we keep our understanding of arrangements under review and update our risk assessment throughout the audit to reflect emerging issues that may suggest significant weaknesses in arrangements exist.

The table overleaf outlines the risks of significant weaknesses in arrangements that we have identified, the risk-based procedures we have undertaken, and the results of our work.

Where our risk-based procedures identify actual significant weaknesses in arrangements we are required to report these and make recommendations for improvement. Where such significant weaknesses are identified, we report these in the audit report.

The primary output of our work on the Council's arrangements is the commentary on those arrangements that forms part of the Auditor's Annual Report. We intend to issue the Auditor's Annual Report following completion of our audit work.

Status of our work

We are yet to complete our work in respect of the Council's arrangements for the year ended 31 March 2023. In late September 2023, we identified that there was a risk of significant weakness relating to financial sustainability and have undertaken work to determine whether the Council have appropriate and robust arrangements in place, please see overleaf for further detail. At the time of preparing this report, we have not identified any significant weaknesses in arrangements that require us to make a recommendation.

6. Value for Money

Risks of significant weaknesses in arrangements

At the 28 September 2023 Committee meeting we gave a verbal update to the Audit Strategy Memorandum to say that in light of the Council’s financial forecast for the year ending 31 March 2024, we had identified a risk of significant weaknesses in arrangements. We report below our response to the identified risk.

Risk of significant weakness	Work undertaken and conclusions reached
<p>Financial sustainability</p> <p>In February 2023, the Council agreed a balanced budget for the 2023/24 financial year. This included £70m of service growth (compared to £21m for 2022/23) and £24m of service savings (£7m for 2022/23).</p> <p>At the 5 October 2023 Corporate Policy Committee, the Director of Finance and Customer Services authored a report entitled ‘First Financial Review 2023/24’. This identified a forecast deficit of £26m due to cost pressures in Children’s services, higher rates of inflation than expected and increasing interest rate charges .The £26m deficit has already been reduced to £12.8m, following some parts of the Council identifying additional savings.</p> <p>Members have agreed a range of mitigations aimed at reducing the forecast deficit even further including corporate-wide spending management and control (for example freezing vacancies).</p> <p>Whilst the financial challenges faced by the Council are not unique across the local government sector, the evidence we have summarised above, represents a risk of significant weakness to the arrangements that the Council has in place to support its financial sustainability.</p>	<p>Work undertaken</p> <p>In response to the identified risks of significant weakness our planned procedures will include:</p> <ul style="list-style-type: none">• Obtaining an understanding of how the Council is planning to reduce its current forecast deficit for 2023/24 of £12.8m.• Challenging the deliverability of the mitigations identified.• Challenging how the mitigations identified are consistent with other Council plans such as workforce, capital, investment and other operational plans for 2023/24.• Challenging management on how it assesses the impact of the 2023/24 financial outturn and forecast on its Medium-Term Financial Strategy.• Maintaining a regular dialogue with the Director of Finance and Customer Services on the financial forecast for 2023/24 and the impact of the identified mitigations. <p>Conclusions</p> <p>Since we reported the identification of the risk, the Council has published a Second Financial Review which reported that the forecast had worsened from £12.8m to £18.7m despite the range of activities put in place. However, having completed the work outlined above and reviewed the activities of the Cheshire East Budget Emergency Response Team, we have formed the view that there is no actual significant weakness in the Council’s financial sustainability arrangements. We recognise that the Council’s finances are in a precarious position for the 2023/24 year and that its budget setting process for 2024/25 is proving equally challenging. However, based on the work undertaken and the evidence we have reviewed, we are satisfied that the Council has the expected arrangements currently in place. We will provide more detailed information in the Auditor’s Annual Report which will follow the issue of the auditor’s report on the accounts.</p>

Suresh Patel

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Mazars is an internationally integrated partnership, specialising in audit, accountancy, advisory, tax and legal services*. Operating in over 90 countries and territories around the world, we draw on the expertise of 40,400 professionals – 24,400 in Mazars' integrated partnership and 16,000 via the Mazars North America Alliance – to assist clients of all sizes at every stage in their development.

*where permitted under applicable country laws.

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