Grant Thornton

Annual Audit Letter

Year ending 31 March 2018

Wirral Council

28 August 2018

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Executive summary

Purpose

Our Annual Audit Letter (Letter) summarises the key findings arising from the work that we have carried out at Wirral Council (the Council) for the year ended 31 March 2018.

This Letter is intended to provide a commentary on the results of our work to the Council and 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 and Auditor Guidance Note (AGN) 07 – 'Auditor Reporting'. We reported the detailed findings from our audit work to the Council's Audit and Risk Management Committee as those charged with governance in our Audit Findings Report on 23 July 2018.

Respective 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 (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 Council's financial statements, we comply with International Standards on Auditing (UK) (ISAs) and other guidance issued by the NAO.

Our work

Materiality	We determined materiality for the audit of the Council's financial statements to be £13.026 million, which is 1.8**%** of the 2016/17 gross revenue expenditure. We determined materiality for the audit of the pension fund accounts administered by the Council to be £87.334 million which is 1**%** of the pension fund's net assets.
Financial Statements Opinion	We gave an unqualified opinion on the Council's financial statements on 31 July 2018 which is in line with the new earlier deadline. We also gave an unqualified opinion on the pension fund accounts of Merseyside Pension Fund on 31 July 2018.
Whole of Government Accounts (WGA)	We completed work on the Council's consolidation return following guidance issued by the NAO.
Use of Statutory Powers	We did not identify any matters which required us to exercise our additional statutory powers. We are currently in the process of undertaking work in relation to an objection that we received on the 2015/16 financial statements. As a result of this ongoing work, the audit opinion was issued for the 2017/18 audit, but the certificate of closure of the audit was not issued as the objection was outstanding. The certificate for the 2017/18 audit cannot be issued until the consideration of the objection is complete.

Executive summary

Value for money arrangements	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 2018, except for the deficiencies in Children's services identified by Ofsted. We therefore issued a qualified "except for" value for money conclusion in our audit report dated 31 July 2018. The Council continues to face a challenging financial position. Whilst progress has been made in establishing a new Growth Company a significant proportion of the £62m budget gap in 2018/19 is being met through one-off use of reserves and expected asset sales.
Certification of grants	We also carry out work to certify the Council's Housing Benefit subsidy claim on behalf of the Department for Work and Pensions. Our work on this claim will be finalised by 30 November 2018. We will report the results of this work to the Audit and Risk Management Committee in our Annual Certification Letter.
Certificate	We are not yet able to certify that we have completed the audit of the Council as we are yet to complete our consideration of the objection in relation to the Lender Option Borrower Option borrowing from the prior year.

Working with the Council

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

- an efficient audit – we delivered an efficient audit with you in July, delivering the accounts before the deadline
- understood your operational health and future challenges – 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. We also shared our thought leadership reports.

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
August 2018

Audit of the accounts

Our audit approach

Materiality

In our audit of the Council's and group's financial statements, 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 the audit of the accounts to be £13.026 million, which is 1.8**%** of the Council's gross revenue expenditure. We used this benchmark as, in our view, users of the Council's financial statements are most interested in where the Council has spent its revenue in the year.

We also set a lower level of specific materiality for senior officer remuneration and termination benefits of £20,000 because stakeholders will be particularly interested in these items.

We set a lower threshold of £651,000, above which we reported errors to the Audit and Risk Management Committee in our Audit Findings Report.

Pension Fund materiality

For the audit of the Merseyside Pension Fund accounts, we determined materiality to be £87.334 million, 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 threshold of £4.4 million above which we reported errors to the Pensions Committee and the Audit and Risk Management Committee.

The scope of our audit

Our audit involves obtaining sufficient 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 accounting policies are appropriate, have been consistently applied and adequately disclosed;
- the 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 remainder of the Statement of Accounts and the narrative report and annual governance statement published alongside the Statement of Accounts to check they are consistent with our understanding of the Council and with the financial statements included in the Statement of Accounts on which we gave our opinion.

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

Our audit approach is based on a thorough understanding of the Council's and group'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

Significant audit risks

These are the significant 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	Findings and conclusions
Improper Revenue Recognition Under ISA 240 (UK) there is a presumed risk that revenue may be misstated due to the improper recognition of revenue. This presumption can be rebutted if the auditor concludes that there is no risk of material misstatement due to fraud relating to revenue recognition.	We considered the risk factors set out in ISA240 and the nature of the revenue streams at the Authority, we determined that the risk of fraud arising from revenue recognition can be rebutted, because: • There is little incentive to manipulate revenue recognition • Opportunities to manipulate revenue recognition are very limited • The culture and ethical frameworks of local authorities, including Wirral Council, mean that all forms of fraud are seen as unacceptable.	We did not consider this to be a significant risk for Wirral Council.
Management override of controls Under ISA (UK) 240 there is a non-rebuttable presumed risk that the risk of management over-ride of controls is present in all entities. We identified management override of controls as a risk requiring special audit consideration.	As part of our audit work we have: • Reviewed accounting estimates, judgements and decisions made by management • Tested of journal entries • Reviewed unusual significant transactions • Reviewed significant related party transactions outside the normal course of business.	Our audit work did not identify any issues in respect of management override of controls.

Audit of the accounts

Significant audit risks

These are the significant 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	Findings and conclusions
Valuation of property, plant and equipment The Council revalues its land and buildings on an quinquennial basis to ensure that carrying value is not materially different from current value. This represents a significant estimate by management in the financial statements. We identified the valuation of land and buildings revaluations and impairments as a risk requiring special audit consideration.	As part of our audit work we have: • 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 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.	The Council's property, plant and equipment assets are valued by the Council's in-house valuation team. Our work has assessed them as having appropriate knowledge of the Council's portfolio and they have used information from the Asset Register and other systems in carrying out their valuation of Council assets. The assumptions used are reasonable and we are satisfied that the valuer had full access to appropriate levels of information to complete reliable valuations. For the assets not re-valued in year, officers undertake an annual assessment of the carrying value of these assets to be able to satisfy themselves that the carrying value is not materially different to the fair value at the 31 March 2018. This involves a review of the potential impact of indices on the asset valuation, together with consideration of a range of other factors. The assessment of Council officers is that the carrying value of assets in the Council's financial statements is not materially different to the fair value at the 31 March 2018. We reviewed and challenged the Council's methodology and assumptions used and found them to be reasonable. We identified a number of assets where capital expenditure, which had been incurred in previous years, was written off during the year. We have performed further investigation of the assets impacted by this assessment and concluded that the total value of £3.8m is below our materiality threshold and does not impact upon our assessment that asset valuations are not materially misstated. Our audit work has not identified any further significant issues in relation to the risk identified.

Audit of the accounts

Significant audit risks

These are the significant 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	Findings and conclusions
Valuation of pension fund net liability The Council's pension fund asset and liability as reflected in its balance sheet represent a significant estimate in the financial statements. We identified the valuation of the pension fund net liability as a risk requiring special audit consideration.	As part of our audit work we have: • identified the controls put in place by management to ensure that the pension fund net liability is not materially misstated and assessed whether those controls were implemented as expected and whether they were sufficient to mitigate the risk of material misstatement • review of the competence, expertise and objectivity of the actuary who carried out the Council's pension fund valuation • gaining 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 • review of the consistency of the pension fund net liability disclosures in notes to the financial statements with the actuarial report from your actuary.	For the valuation of Wirral's pension fund net liability we undertook a review of the actuary's (Mercer) work to satisfy ourselves that the pension liabilities are fairly stated in the financial statements. In doing so we assess the methodology and assumptions used by the scheme's actuary. We confirmed with the LGPS auditor that the controls over membership data were operating as intended. Our audit work has not identified any significant issues in relation to the risk identified.

Audit of the accounts

Pension Fund significant audit risks

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

Risks identified in our Audit Plan	How we responded to the risk	Findings and conclusions
Improper revenue recognition Under ISA 240 (UK) there is a presumed risk that revenue may be misstated due to the improper recognition of revenue. This presumption can be rebutted if the auditor concludes that there is no risk of material misstatement due to fraud relating to revenue recognition.	We considered the risk factors set out in ISA240 and the nature of the revenue streams at the Pension Fund, we determined that the risk of fraud arising from revenue recognition can be rebutted, because: • there is little incentive to manipulate revenue recognition • opportunities to manipulate revenue recognition are very limited • the culture and ethical frameworks of local authorities, including Merseyside Pension Fund, mean that all forms of fraud are seen as unacceptable.	We did not consider this to be a significant risk for Merseyside Pension Fund.
Management override of controls Under ISA (UK) 240 there is a non-rebuttable presumed risk that the risk of management over-ride of controls is present in all entities. We identified management override of controls as a risk requiring special audit consideration.	As part of our audit work we have: • reviewed accounting estimates, judgements and decisions made by management • tested of journal entries • reviewed unusual significant transactions.	Our audit work did not identify any issues in respect of management override of controls.

Audit of the accounts

Pension Fund significant audit risks

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

Risks identified in our Audit Plan	How we responded to the risk	Findings and conclusions
Valuation of level 3 investments Under ISA 315 significant risks often relate to significant non-routine transactions and judgemental matters. Level 3 investments by their very nature require a significant degree of judgement to reach an appropriate valuation at year end. We identified the valuation of level 3 investments as a risk requiring special audit consideration.	As part of our audit work we have: • updated our understanding of the Fund's process for valuing level 3 investments and evaluated the design of the associated controls • reviewed the nature and basis of estimated values, considered what assurance management had over year end valuations for these types of investment • considered the competence, expertise and objectivity of management experts used • tested a sample of investment valuations reflected in financial reporting of the Fund by obtaining the latest available audited accounts of the investee, comparing these to the fund manager reports, and reconciling to known movements between the investee's and the Pension Fund year end dates.	The estimation process was considered appropriate and our testing did not identify any errors.

Audit of the accounts

Audit opinion

We gave an unqualified opinion on the Council and group's financial statements on 31 July 2018, in advance of the national deadline.

Preparation of the accounts

The Council presented us with draft accounts in accordance with the national deadline, and provided a comprehensive 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 to the Council's Audit and Risk Management Committee on 23 July 2018.

In addition to the key audit risks reported above, our audit identified a small number of matters that management agreed to amend to improve presentation and clarity.

We noted that the Council followed different approaches for depreciating leased and purchased assets. The approach for purchased assets was inconsistent with the requirements of the CIPFA Code; it was unlikely to result in a material error but could result in repeated errors that were above the clearly trivial threshold. Management has accepted our recommendation to review its practice in this area.

Annual Governance Statement and Narrative Report

We are required to review the Council's Annual Governance Statement and Narrative Report. It published them on its website in the Statement of Accounts in line with the national deadlines.

The draft financial statements published on the Council website did not include an Annual Governance Statement as is required under the Regulations. A draft was made available on 11 June however it is important the Council accelerates the process for preparing the draft Annual Governance Statement going forward.

The documents were prepared in line with the CIPFA Code and relevant supporting guidance. We confirmed that both documents were consistent with the financial statements and with our knowledge of the Council.

Whole of Government Accounts (WGA)

We carried out work on the Council's Data Collection Tool in line with instructions provided by the NAO . We issued an assurance statement which did not identify any issues for the group auditor to consider on 28 August 2018.

Pension Fund accounts

We gave an unqualified opinion on the pension fund accounts of the Merseyside Pension fund on 31 July 2018. We also reported the key issues from our audit of the pension fund accounts to the Council's Audit and Risk Management Committee on 23 July 2018.

In addition to the key audit risks reported above, our review of the draft financial statements identified a small number of minor presentational and classification errors that management agreed to correct.

Audit of the accounts

Other statutory powers

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.

On 11 August 2016 we received an objection to the accounts under sections 26 and 27 of the Local Audit and Accountability Act 2014.

The objector requested that we prepare a public interest report and apply to the courts for a declaration that Wirral Council's Lender Option, Borrower Option loan borrowing as referenced in the 2015-2016 accounts is unlawful. In keeping with objections received by several authorities the objector raises concerns in respect of the:

- rationality of the decision to borrow on LOBO terms;
- adequacy of the information on which the Council based their decisions to enter into LOBO arrangements;
- scale of borrowing on LOBO terms and associated exposure to interest rate increases;
- alleged improper speculation on future interest rate changes; and
- use of advisers with alleged undisclosed financial incentives to promote LOBOs.

Our work in relation to the objection is on-going and we have received prompt and full co-operation from the Council in both provision of relevant information and responses to our queries. Whilst it is impossible to put a definite timeframe on it, we plan to conclude our consideration of the objection as soon as possible.

Certificate of closure of the audit

We are not yet able to certify that we have completed the audit of the accounts of the Council as we are yet to complete our consideration of the objection in relation to the Lender Option Borrower Option loan borrowing from the prior year.

Value for money conclusion

Background

We carried out our review in accordance with the NAO Code of Audit Practice, following the guidance issued by the NAO in November 2017 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 overleaf.

Overall Value for money conclusion

The Council continues to face a challenging financial position. Whilst progress has been made in establishing a new Growth Company a significant proportion of the £62m budget gap in 2018/19 is being met through one-off use of reserves and expected asset sales. This approach cannot continue and more needs to be done to put the Council on a firm financial footing going forward.

Steps are continuing to address the issues highlighted by OFSTED in the their inspection of Children's services and improvements have been achieved. However at this stage the Council remains assessed as ‘inadequate’ and we reflected this in our Value for money conclusion judgement as in previous years.

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 2018, except for the deficiencies in Children’s services identified by Ofsted. We therefore issued a qualified “except for” value for money conclusion in our audit report on 31 July 2018.

Value for money conclusion

Key Value for money Risks

Risks identified in our Audit Plan	How we responded to the risk	Findings and conclusions
Financial sustainability The Council continues to face an increasingly difficult financial position. The Medium Term Financial Strategy 2017/18 – 2020/21 set out a £132m budget gap and plans are in place to achieve savings of £45m in 2017/18 and £61m in 2018/19. The Council recognise that the balanced position in 2017/18 and 2018/19 has been achieved, in part, through the use of “one –off” options including the use of balances and reserves and the generation of capital receipts through the proposed sale of Council assets. Plans are in place to secure both service transformation and increased income generation as part of the Council strategy to secure its longer term financial stability. With a key component of this strategy being the establishment of the Wirral Growth Company. The delivery of the required savings in 2017/18 and the plans for further service transformation represent a significant challenge to the Council.	As part of our work we have: • we will review arrangements for identifying and updating savings plans alongside arrangements for monitoring and delivery of budget and medium term financial plan • we will review assessments of the adequacy of reserves and balances and consider the Council’s plans to secure long term financial sustainability.	• during the year the Council updated the Medium Term Financial Strategy and developed the 2018/19 budget proposals following agreement to make an additional £25m investment in Children’s services. The Revenue budget 2018/19 reported to Cabinet in February 2018 confirmed an updated position that set out the basis of the £61m saving requirement. We note that the basis of the savings proposals were £22m savings proposals identified as at February 2017, further proposals for savings identified between Dec 2017 and February 2018 of £13m, required generation of Capital receipts of £10m and planned use of balances and reserves of £16m • we acknowledge that the Council recognise that the planned balanced position in 2017/18 and 2018/19 has been achieved, in part, through the use of “one –off” options including the use of balances and reserves and the proposed sale of Council assets. However, we note that of the £61m budget gap “identified” above some £26m is predicated on the realisation of £10m in capital receipts and £16m is based on the use of balances and reserves and this represents 42.5% of the budget savings requirement • during the year the Council approved the establishment of a new Joint Venture – Wirral Growth Company – with the aim of leading regeneration plans across the borough. It is anticipated the creation of the Company will result in the creation of jobs, attract investment and boost housing and development. Consequently, this should help alleviate some of the financial pressures in the longer term • the Council faces a £76m funding gap between 2019/20-2021/22 and the majority of reserves established to support the budget have now been utilised. The Council has plans to update and revise the basis of the MTFS 2019/20 - 2022/23 with the aim of establishing a sustainable and robust financial basis on which the Council can operate over the longer term. This is an absolute priority for the Council • the Council recognise the financial challenges and pressures it faces over both the immediate and longer term. It is now critical that action is taken to deliver a sustainable and robust financial plan on which the Council can operate over the longer term. It is important that officers and members work together effectively to make this happen. ***Our work on financial sustainability concluded that the Council has sound financial arrangements, despite continuing to operate in a very challenging financial environment. On that basis we concluded that the risk was sufficiently mitigated and the Council has proper arrangements in place.***

Value for money conclusion continued

Key Value for money Risks

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
OFSTED inspection of Children's Services Ofsted issued a report on the Council's children's services in September 2016 which rated the service as 'inadequate'. Subsequently, the Council have undertaken a range of actions and significantly increased funding to the service and worked toward securing the required service improvement. Ofsted have completed regular follow up reviews and the December 2017 review concluded that "some progress" has been achieved and the "direction of travel is now more promising" however "there is still a great deal of work to be done". Until such time as Ofsted has confirmed that adequate arrangements are in place this remains a significant risk to the Council's arrangements.	We reviewed: • update reports from Ofsted; and • progress made by the Council in the delivery of required improvement areas	• Ofsted have completed four monitoring visits to the Council during 2017/18 following the September 2016 inspection that concluded that children's services were *inadequate* with the latest visit taking place in May 2018. We note that the report following on from the May 2018 inspection concluded that "the local authority is making progress in improving services for its children and young people who ned to be looked after". The report goes on to say that" more work is needed to improve social work proactive to ensure that all children looked after receive a good service that improves their experiences" • members are provided with regular updates on the Council's Improvement Plan and the key actions that have been implemented over the period. The Improvement Plan sets out five key performance areas with a clear focus on "getting the basics right". During 2017/18 numerous improvement actions have been implemented including improved levels of recruitment with appointments to more senior roles that have helped contribute to reductions in caseload and restructuring of working practices • the Council recognise that there is more to be achieved to deliver the further service improvements required. Until such time that Ofsted confirm that adequate arrangements are in place this remains a significant risk to the Councils arrangements. ***It is clear that further action is still required to deliver the necessary improvements to the service and there remains evidence of weaknesses in proper arrangements for understanding and using appropriate and reliable financial and performance information to support informed decision making and performance management, and for planning, organising and developing the workforce effectively to deliver strategic priorities.***

A. Reports issued and fees

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

Reports issued

Report	Date issued
Audit Plan	March 2018
Audit Findings Report	July 2018
Annual Audit Letter	September 2018

Fees

	Planned £	Actual fees £	2016/17 fees £
Statutory audit of Council financial statement	159,863	159,863	159,863
Audit of Pension Fund	36,882	36,882	26,882
Audit of entity significantly influenced by the Council –Essential	18,500	TBC	18,500
Housing Benefit Grant Certification	23,800	TBC	23,800
Total fees	**£239,045**	**TBC**	**£239,045**

The planned fees for the year were in line with the scale fee set by Public Sector Audit Appointments Ltd (PSAA).

Fees for non-audit services

Service	Fees £
Audit related services	
Certification of Teachers Pension Return (TBC)	TBC
CFO Insights	£12,500
IAS 19 Assurance to other Auditors	TBC
Total fees	**TBC**

Non - audit services

- We have considered whether non-audit services might be perceived as a threat to our independence as the Council's auditor and have ensured that appropriate safeguards are put in place.

The above non-audit services are consistent with the Council's policy on the allotment of non-audit work to your auditor.

B. Recommendations

We have identified two recommendations for the Council as a result of issues identified during the course of our audit. We have agreed our recommendations with management and we will report on progress on these recommendations during the course of the 2018/19 audit.

	Assessment	Issue and risk	Recommendations
1	●	The Council continues to face a challenging financial position. Whilst progress has been made in establishing a new Growth Company a significant proportion of the £61m budget gap in 2018/19 is being met through one-off use of reserves and expected asset sales. This approach cannot continue and more needs to be done to put the Council on a firm financial footing going forward. . It is now critical that action is taken to deliver a sustainable and robust financial plan on which the Council can operate over the longer term. It is important that officers and members work together effectively to make this happen.	Develop and implement a sustainable plan to place the Council on firm financial footing. **Management response** Work has commenced and will continue through 2018/19 on improving the Councils financial sustainability. The first part of this has been the consideration by Cabinet on 16 July of a refreshed Medium Term Financial Strategy for the period 2019 to 2023. This sets out the Council's approach to addressing the financial and sustainability challenges it will face in future years. It also contains details of a programme to improve financial resilience through improvements in areas such as financial management and culture. The second part of our planned improvements is the annual budget setting process. Activities commenced earlier than in previous years as part of a continuous process to set the budget for 2019/20. Further work will be undertaken in the remaining part of the financial year including Member agreement of financial proposals to remove "one – off" funding.
2	●	The Council's draft financial statements published on its website at the end of May 2018 did not include a draft Annual Governance Statement as is required under the Regulations. It is important that the Council accelerates its process for preparing the Annual Governance Statement going forward to ensure a draft is available to be published by the end of May.	Accelerate the process for the preparing the Annual Governance Statement to ensure that the required deadlines are met. **Management response** The Council during 2018/19 will undertake forward planning and self-assessments to ensure that the AGS is published in May 2019.A draft of the Annual Governance Statement will be submitted to the Corporate Governance Group and Senior Leadership Team in April 2019 prior to its inclusion in the Councils Statement of Accounts later in the year.

Controls

- High – Significant effect on control system
- Medium – Effect on control system
- Low – Best practice

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