



# EASTBOURNE BOROUGH COUNCIL

PLANNING REPORT TO THE AUDIT AND GOVERNANCE COMMITTEE  
Audit for the year ending 31 March 2016

17 February 2016

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# INTRODUCTION

## PURPOSE AND USE OF OUR REPORT

The purpose of this report is to highlight and explain the key issues which we believe to be relevant to the audit of the financial statements and use of resources of the authority for the year ending 31 March 2016. It forms a key part of our communication strategy with you, a strategy which is designed to promote effective two-way communication throughout the audit process. Planning is an iterative process and our plans, reflected in this report, will be reviewed and updated as our audit progresses.

This report has been prepared solely for the use of the Audit and Governance Committee, and although it will be published on the Council's website, it should not be used by any other person without our express permission in writing.

In preparing this report, we do not accept or assume responsibility for any other purpose, or to any other person to whom it is shown or into whose hands it may come, except when expressly agreed by our prior written consent. If others choose to rely on the contents of this report, they do so entirely at their own risk.

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# YOUR BDO TEAM



Name	Contact details	Key responsibilities
<b>JANINE COMBRINCK</b> Engagement Lead	Tel: 020 7893 2631 Mob: 07879 816 470  janine.combrinck@bdo.co.uk	Oversee the audit and sign the audit report
<b>KERRY BARNES</b> Project Manager	Tel: 020 7893 3837 Mob: 07583 099 795  kerry.l.barnes@bdo.co.uk	Management of the audit
<b>TAWANDA MUTENGA</b> Senior	Tel: 01473 320 711  tawanda.mutenga@bdo.co.uk	Day to day supervision of the on-site audit

Janine Combrinck is the engagement lead and has the primary responsibility to ensure that the appropriate audit opinion is given on the financial statements and use of resources.

In meeting this responsibility, she will ensure that the audit has resulted in obtaining sufficient and appropriate evidence to provide reasonable, but not absolute, assurance that:

- the financial statements are free from material misstatement, whether due to fraud or error
- the authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

She is also responsible for the overall quality of the engagement.

# OUR CLIENT SERVICE COMMITMENT TO YOU

## CLIENT SERVICE EXPECTATIONS

1

High quality audit service at a reasonable cost.

2

A quality team, with relevant expertise.

3

Clear communication.

4

Concentrating our work on areas of higher risk.

5

Avoiding surprises through timely reporting of issues.

6

Consulting with management to resolve matters early.

7

Meeting deadlines.

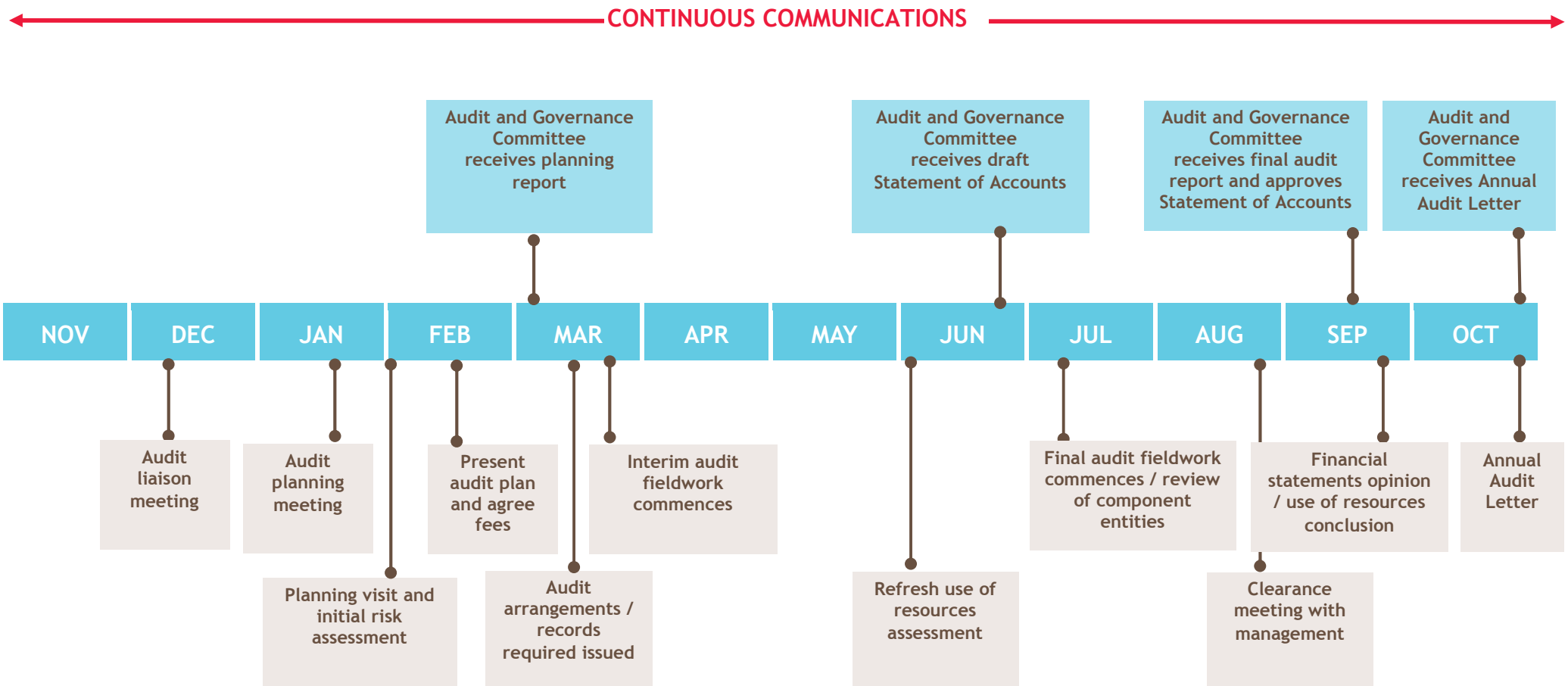
8

Identifying shortcomings in controls and processes.

# ENGAGEMENT TIMETABLE

## TIMETABLE

The timeline below identifies the key dates and anticipated meetings for the production and approval of the audited financial statements and completion of the use of resources audit.



# AUDIT SCOPE AND OBJECTIVES

## SCOPE AND OBJECTIVES

Our audit scope covers the audit in accordance with the National Audit Office (NAO) Code of Audit Practice, International Standards on Auditing (UK and Ireland) and other guidance issued by the NAO.

To form an opinion on whether:

FINANCIAL STATEMENTS		OTHER INFORMATION	WGA CONSOLIDATION	USE OF RESOURCES
<p><b>1</b> The financial statements give a true and fair view of the financial position of the authority and its expenditure and income for the period in question.</p>	<p><b>2</b> The financial statements have been prepared properly in accordance with the relevant accounting and reporting framework as set out in legislation, applicable accounting standards or other direction.</p>	<p><b>3</b> Other information published together with the audited financial statements is consistent with the financial statements (including the governance statement).</p>	<p><b>4</b> The return required to facilitate the preparation of WGA consolidated accounts is consistent with the audited financial statements.</p>	<p><b>5</b> The authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.</p>

## ADDITIONAL POWERS AND DUTIES

- |   |   |
|---|---|
| <p><b>6</b> To consider the issue of a report in the public interest, where necessary.</p> <p>To make a written recommendation to the authority, where necessary.</p> | <p><b>7</b> To allow electors to raise questions about the accounts and consider objections.</p> <p>To apply to the court for a declaration that an item of account is contrary to law, where necessary.</p> <p>To consider whether to issue an advisory notice or to make an application for judicial review, where necessary.</p> |
|---|---|

# MATERIALITY

## AUTHORITY MATERIALITY

	MATERIALITY	CLEARLY TRIVIAL THRESHOLD
Council	£2,000,000	£40,000

Please see Appendix I for detailed definitions of materiality and triviality.

Planning materiality for the Council has been based on 2% of the prior year gross expenditure. This will be revisited when the draft financial statements are received for audit.

The clearly trivial amount is based on 2% of the materiality level.



# OVERALL AUDIT STRATEGY

## **We will perform a risk based audit on the authority's financial statements and use of resources**

This enables us to focus our work on key audit areas.

Our starting point is to document our understanding of the authority's business and the specific risks it faces. We discussed the changes to the business and management's own view of potential audit risk during our planning meetings in order to gain an understanding of the authority's activities and to determine which risks impact on our audit. We will continue to update this assessment throughout the audit.

For the financial statements audit, we also confirm our understanding of the accounting systems in order to ensure their adequacy as a basis for the preparation of the financial statements and that proper accounting records have been maintained.

For the use of resources audit, we consider the significance of business and operational risks insofar as they relate to 'proper arrangements', including risks at both sector and authority-specific level, and draw on relevant cost and performance information as appropriate.

We then carry out our audit procedures in response to risks.

## **Risks and planned audit responses**

For the financial statements audit, under International Standard on Auditing 315 "Identifying and assessing the risks of material misstatement through understanding the entity and its environment", we are required to consider significant risks that require special audit attention.

In assessing a risk as significant, we exclude the effects of identified controls related to the risk. The ISA requires us at least to consider:

- Whether the risk is a risk of fraud
- Whether the risk is related to recent significant economic, accounting or other developments and, therefore, requires specific attention
- The complexity of transactions
- Whether the risk involves significant transactions with related parties

- The degree of subjectivity in the measurement of financial information related to the risk, especially those measurements involving a wide range of measurement uncertainty
- Whether the risk involves significant transactions that are outside the normal course of business for the entity, or that otherwise appear to be unusual.

For the use of resources audit, the NAO has provided information on potential significant risks such as:

- Organisational change and transformation
- Significant funding gaps in financial planning
- Legislative or policy changes
- Repeated financial difficulties or persistently poor performance
- Information from other inspectorates and review agencies suggesting governance issues or poor service performance.

We consider the relevance of these risks to the authority in forming our risk assessment and audit strategy.

## **Internal audit**

We will ensure that we maximise the benefit of the overall audit effort carried out by internal audit and ourselves, whilst retaining the necessary independence of view.

We understand that internal audit reviews have been undertaken across a range of accounting systems and governance subjects. We will consider these reports as part of our audit planning and consider whether we are able to place any reliance on internal audit work as evidence of the soundness of the control environment.

## **Group Accounts audit strategy**

At the time of drafting this planning letter, the Council is awaiting further information regarding the accounts of a number of entities in which it has financial interests. We will issue a separate planning report that sets out our strategy for the audit of the Group Accounts when this information is available.

# KEY AUDIT RISKS AND OTHER MATTERS

Key: ■ Significant risk ■ Normal risk ■ Other issue

AUDIT RISK AREAS - FINANCIAL STATEMENTS			
RISK	DESCRIPTION	PLANNED AUDIT RESPONSE	EXTERNAL DATA TO BE USED TO CORROBORATE AUDIT EVIDENCE
Management override	<p>The primary responsibility for the detection of fraud rests with management. Their role in the detection of fraud is an extension of their role in preventing fraudulent activity. They are responsible for establishing a sound system of internal control designed to support the achievement of departmental policies, aims and objectives and to manage the risks facing the organisation; this includes the risk of fraud.</p> <p>Under International Standards on Auditing (UK and Ireland) 240 “The Auditor’s responsibility to consider fraud in an audit of financial statements”, there is a presumed significant risk of management override of the system of internal controls.</p>	<p>Our audit is designed to provide reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. We are not responsible for preventing fraud or corruption, although our audit may serve to act as a deterrent. We consider the manipulation of financial results through the use of journals and management estimates as a significant fraud risk.</p> <p>In every organisation, management may be in a position to override routine day to day financial controls. Accordingly, our audit has been designed to consider this risk and adapt procedures accordingly.</p>	Not applicable.
Revenue recognition	<p>Under International Standard on Auditing 240 there is a presumption that income recognition presents a fraud risk. For local authorities, the risks can be identified as affecting the completeness, accuracy and existence of income.</p> <p>We consider there to be a significant risk over the completeness, existence and accuracy of income in relation to fees and charges recorded in the Comprehensive Income &amp; Expenditure Statement (CIES).</p>	<p>We will carry out audit procedures to gain an understanding of the authority’s internal control environment for fees and charges, including how this operates to prevent loss of income, and ensure that income is recognised in the correct accounting period.</p> <p>We will substantively test a sample of income received and debtor accruals to ensure that accounting policies have been correctly applied in determining the point of recognition of income.</p>	Not applicable.

# KEY AUDIT RISKS AND OTHER MATTERS

## Continued

### AUDIT RISK AREAS - FINANCIAL STATEMENTS

RISK	DESCRIPTION	PLANNED AUDIT RESPONSE	EXTERNAL DATA TO BE USED TO CORROBORATE AUDIT EVIDENCE
<p><b>Group Accounts</b></p>	<p>The Council holds 49% of the voting rights and 21% of the non-voting rights in Welbeing and 25% of the shares in CloudConnX. These are considered to be associates, as the Council has significant influence but not control over these organisations. However, historically the Council has not included these organisations in its Group Accounts as their transactions have not been material. Welbeing has now completed its third year of operation and it is possible that accumulated retained profits have increased to a material level. This would require the transactions in both Welbeing and CloudConnX, if cumulatively material, to be included in the Council's Group Accounts, using equity accounting.</p> <p>The Council has a wholly owned subsidiary called Eastbourne Homes Investment Company (EHIC). In 2015/16 it is likely that EHIC's accounts will be material to the Council, in which case it will need to be consolidated into the Council's Group Accounts.</p> <p>The Council also another wholly owned subsidiary, Eastbourne Homes Ltd (EHL), for which Group Accounts have historically been prepared.</p>	<p>We will review the financial statements of Welbeing, CloudConnX and EHIC, and their management accounts if their year ends are prior to 31 March 2016, to determine if they need to be included in the Council's Group Accounts.</p> <p>We will review the Council's processes and controls for adjusting FRS 102 accounts to IFRS for all Group entities.</p> <p>We will review the Group Accounts and check that assets, liabilities, income and expenditure and relevant disclosures have been correctly consolidated into the Council's Group Accounts.</p>	<p>Not applicable.</p>

# KEY AUDIT RISKS AND OTHER MATTERS

## Continued

### AUDIT RISK AREAS - FINANCIAL STATEMENTS

RISK	DESCRIPTION	PLANNED AUDIT RESPONSE	EXTERNAL DATA TO BE USED TO CORROBORATE AUDIT EVIDENCE
<p><b>Group Accounts (continued)</b></p>	<p>There is a risk that income, expenditure, assets and liabilities in the Group Accounts will not be complete if the Council does not account for its share of material transactions in Welbeing and CloudConnX, and if the Council does not consolidate a material interest in EHIC.</p> <p>In addition, EHL, Welbeing and CloudConnX have previously prepared their financial statements under UK GAAP. The Financial Reporting Council (FRC) has, from 1 January 2015, replaced UK GAAP with FRS 102 for small and medium-sized entities. The transition to FRS 102 will change not only the format of, and disclosures in, these organisations' financial statements but also the criteria for recognition of some assets and liabilities, the measurement basis of some items and the treatment of some gains and losses.</p> <p>The Council will need to convert the financial statements prepared under FRS 102 for group entities to IFRS when including them in the Group Accounts. There is therefore a risk that income, expenditure, assets, liabilities and disclosures in the Group Accounts may not be accurately adjusted from FRS 102 to IFRS, as this is the first year of implementation and there may be some complex accounting adjustments required.</p>		

# KEY AUDIT RISKS AND OTHER MATTERS

## Continued

### AUDIT RISK AREAS - FINANCIAL STATEMENTS

RISK	DESCRIPTION	PLANNED AUDIT RESPONSE	EXTERNAL DATA TO BE USED TO CORROBORATE AUDIT EVIDENCE
<p>Property, plant and equipment valuations</p>	<p>Local authorities are required to ensure that the carrying value of property, plant and equipment (PPE) is not materially different to the fair value at the balance sheet date.</p> <p>The fair value for land and buildings included in PPE is a management estimate based on market values or depreciated replacement cost (DRC).</p> <p>Management use external valuation data to assess whether there has been a material change in the value of classes of assets and periodically (minimum of every five years) employs an external expert (valuer) to undertake a full valuation.</p> <p>The indices available to management to assess valuation changes are produced independently by Wilks Head and Eve and are based on observable data (asset sales and building contract prices). The valuation expert is independent of management and will use its sector knowledge of local sales to estimate the fair values and remaining useful economic lives of assets.</p> <p>We consider there to be a risk over the valuation of land and buildings where valuations are based on assumptions or where updated valuations have not been provided for a class of asset at year-end.</p>	<p>We will review the instructions provided to the valuer and review the valuer's skills and expertise in order to determine if we can rely on the management expert.</p> <p>We will confirm that the basis of valuation for assets valued in year is appropriate based on their usage.</p> <p>We will confirm that an instant build modern equivalent asset basis has been used for assets valued at DRC.</p>	<p>We will review indices and price movements for classes of assets provided by Gerald Eve LLP against the percentage movement used by the Council.</p>

# KEY AUDIT RISKS AND OTHER MATTERS

## Continued

### AUDIT RISK AREAS - FINANCIAL STATEMENTS

RISK	DESCRIPTION	PLANNED AUDIT RESPONSE	EXTERNAL DATA TO BE USED TO CORROBORATE AUDIT EVIDENCE
Pension liability assumptions	<p>The net pension liability comprises the authority's share of the market value of assets held in the East Sussex County Council's Pension Fund and the estimated future liability to pay pensions.</p> <p>An actuarial estimate of the pension fund liability is calculated by an independent firm of actuaries with specialist knowledge and experience. The estimate is required to be based on the most up to date membership data held by the pension fund and have regard to local factors such as mortality rates and expected pay rises along with other assumptions around inflation when calculating the liability.</p> <p>There is a risk the valuation is not based on accurate membership data or uses inappropriate assumptions to value the liability.</p>	<p>We will obtain assurance from the auditor of the pension fund over the controls for providing accurate membership data to the actuary.</p> <p>We will review the reasonableness of the assumptions used in the calculation against other local government actuaries and other observable data.</p> <p>We will agree the disclosure to the information provided by the actuary.</p>	<p>We will agree the disclosures to the report received from the actuary, Hymans Robertson LLP.</p> <p>We will use the PwC consulting actuary report for the review of the methodology of the actuary and reasonableness of the assumptions.</p>
Allowances for doubtful debts	<p>In 2014/15 the Council implemented a new revenues and benefits system. There were some issues with migration of data from the old system and as a result collection of aged debt reduced. The Council uses historical collection and write off information to calculate a percentage that is applied to housing benefit overpayments, council tax and non-domestic rates aged debt that are unlikely to be collected.</p> <p>As the collection of aged debt has reduced over the last year, as a result of implementing the new system, percentage rates previously applied to aged debt may not be appropriate to use in 2015/16 when calculating the allowance for doubtful debts.</p>	<p>We will review the calculation of impairment allowances and ensure that the percentage rates applied to aged debt are supported by reasonable assumptions and adequate historical data.</p>	<p>Not applicable.</p>

# KEY AUDIT RISKS AND OTHER MATTERS

## Continued

### AUDIT RISK AREAS - FINANCIAL STATEMENTS

RISK	DESCRIPTION	PLANNED AUDIT RESPONSE	EXTERNAL DATA TO BE USED TO CORROBORATE AUDIT EVIDENCE
Narrative reporting	The Council will be required to produce a 'Narrative Report' replacing the Explanatory Foreword in the financial statements. The Narrative Report includes additional information not previously included in the Explanatory Foreword.	We will review the Narrative Report to ensure that it complies with current guidance and regulations.	Not applicable.
Fraud and error	We are required to discuss with you the possibility of material misstatement, due to fraud or error.  We are informed by management that there have not been any cases of material fraud or error, to their knowledge.	We will continue to consider this throughout the audit process and discuss with management.	Not applicable.

# KEY AUDIT RISKS AND OTHER MATTERS

## Continued

### AUDIT RISK AREAS - USE OF RESOURCES

RISK	DESCRIPTION	PLANNED AUDIT RESPONSE	EXTERNAL DATA TO BE USED TO CORROBORATE AUDIT EVIDENCE
<p><b>Sustainable finances</b></p>	<p>The Medium Term Financial Strategy (MTFS) was updated in July 2015 to cover a four year period to 2019/20. This showed that the Council was required to make an average level of savings of £600,000 per annum over the life of the MTFS. The MTFS has since been refreshed to incorporate the Chancellor’s autumn budget announcement. The result of the announcement means that the Council is required to incorporate further annual savings amounting to £200,000 into the MTFS. Identifying the required level of savings from 2016/17 will be a challenge and is likely to require further difficult decisions around service provision and alternative delivery models.</p> <p>The Council currently has a number of major development/transformation programmes in place to either help facilitate these savings or create additional revenue streams in the medium term. These programmes include:</p> <ul style="list-style-type: none"> <li>• Joint transformation programme with Lewes District Council to provide joint services</li> <li>• Major project for the enhancement of the current Devonshire Park Complex</li> <li>• Set up of Eastbourne Homes Investment Company for residential and commercial leasing outside of the Housing Revenue Account.</li> </ul> <p>The Council needs to ensure that the MTFS adequately takes account of the investment costs and savings associated with these projects.</p>	<p>We will review the reasonableness of the assumptions in the MTFS, including the level of Government grant reductions expected, cost pressures, and investment and savings associated with transformation and development programmes.</p> <p>We will review the arrangements in place for the Council to make informed decision making in relation to its major development programmes. In particular, we will consider how the Council understands and uses reliable financial information to make decisions and how it supports the delivery of strategic priorities, as well as reviewing the governance structures and processes in making decisions.</p>	<p>Business cases including sensitivity analysis of future outcomes for the Council’s major developments.</p>



# INDEPENDENCE

## INDEPENDENCE

Under Auditing and Ethical Standards, we are required as auditors to confirm our independence to ‘those charged with governance’. In our opinion, and as confirmed by you, we consider that for these purposes it is appropriate to designate the Audit and Governance Committee as those charged with governance.

Our internal procedures are designed to ensure that all partners and professional staff are aware of relationships that may be considered to have a bearing on our objectivity and independence as auditors. The principal statements of policies are set out in our firm-wide guidance. In addition, we have embedded the requirements of the Standards in our methodologies, tools and internal training programmes. The procedures require that engagement leads are made aware of any matters which may reasonably be thought to bear on the firm’s independence and the objectivity of the engagement lead and the audit staff. This document considers such matters in the context of our audit for the period ending 31 March 2016.

On the following page, we have recorded details of non audit services provided in relation to BDO’s tax subscription service. We have reviewed the service provided and have not identified any potential threats to our independence as auditors’ of Eastbourne Borough Council’s financial statements.

We have not identified any other potential threats to our independence as auditors.

We confirm that the firm complies with the Financial Reporting Council’s Ethical Standards for Auditors and, in our professional judgement, is independent and objective within the meaning of those Standards.

In our professional judgement the policies and safeguards in place ensure that we are independent within the meaning of all regulatory and professional requirements and that the objectivity of the audit engagement lead and audit staff is not impaired. These policies include engagement lead and manager rotation. The table in appendix II sets out the length of involvement of key members of the audit team and the planned year of rotation.

Should you have any comments or queries regarding this confirmation we would welcome their discussion in more detail.

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# FEES

## FEES SUMMARY

Our proposed fees, excluding VAT, are:

	2015/16	2014/15
	£	£
Code fee - audit of financial statements	67,781	90,374
Code fee - certification of housing benefit subsidy claim	8,297	11,062
Fees for audit related services - review of the pooling of housing capital receipts return	1,500	1,500
Fees for non audit services - BDO tax subscription services	2,500	2,500
<b>TOTAL FEES</b>	<b>80,078</b>	<b>105,436</b>

Code audit fee invoices will be raised as set out below, following which our firm's standard terms of business state that full payment is due within 14 days of receipt of invoice:

- Instalment 1 £16,945 in June 2015
- Instalment 2 £16,945 in September 2015
- Instalment 3 £16,945 in December 2015
- Instalment 4 £16,946 in March 2016

Fee invoices for other audit and non audit related services will be raised as the work is completed.

### Our fee is based on the following assumptions

The complete draft financial statements and supporting work papers will be prepared to a standard suitable for audit. All balances will be reconciled to underlying accounting records.

Key dates will be met, including receipt of draft accounts and working papers prior to commencement of the final audit fieldwork.

We will receive only one draft of the Statement of Accounts prior to receiving the final versions for signing.

Within reason, personnel we require to hold discussions with will be available during the period of our on-site work (we will set up meetings with key staff in advance).

# APPENDIX I: MATERIALITY

## CONCEPT AND DEFINITION

- The concept of materiality is fundamental to the preparation of the financial statements and the audit process and applies not only to monetary misstatements but also to disclosure requirements and adherence to appropriate accounting principles and statutory requirements.
- We apply the concept of materiality both in planning and performing our audit, and in evaluating the effect of misstatements. For planning, we consider materiality to be the magnitude by which misstatements, including omissions, could influence the economic decisions of reasonable users that are taken on the basis of the financial statements. In order to reduce to an appropriately low level the probability that any misstatements exceed materiality, we use a lower materiality level, performance materiality, to determine the extent of testing needed. Importantly, misstatements below these levels will not necessarily be evaluated as immaterial as we also take account of the nature of identified misstatements, and the particular circumstances of their occurrence, when evaluating their effect on the financial statements as a whole.
- Materiality therefore has qualitative as well as quantitative aspects and an item may be considered material, irrespective of its size, if it has an impact on (for example):
  - Narrative disclosure e.g. accounting policies, going concern
  - Instances when greater precision is required (e.g. senior management remuneration disclosures).
- International Standards on Auditing (UK & Ireland) also allow the auditor to set a lower level of materiality for particular classes of transactions, account balances or disclosures for which misstatements of lesser amounts than materiality for the financial statements as a whole could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

## CALCULATION AND DETERMINATION

- We have determined materiality based on professional judgement in the context of our knowledge of the authority, including consideration of factors such as sector developments, financial stability and reporting requirements for the financial statements.
  - We determine materiality in order to:
    - Assist in establishing the scope of our audit engagement and audit tests
    - Calculate sample sizes
    - Assist in evaluating the effect of known and likely misstatements on the financial statements.
-

# APPENDIX I: MATERIALITY

## Continued

### REASSESSMENT OF MATERIALITY


- We will reconsider materiality if, during the course of our audit engagement, we become aware of facts and circumstances that would have caused us to make a different determination of planning materiality if we had been aware.
- Further, when we have performed all our tests and are ready to evaluate the results of those tests (including any misstatements we detected) we will reconsider whether materiality combined with the nature, timing and extent of our auditing procedures, provided a sufficient audit scope. If we conclude that our audit scope was sufficient, we will use materiality to evaluate whether uncorrected misstatements (individually or in aggregate) are material.
- You should be aware that any misstatements that we identify during our audit, both corrected and uncorrected errors, might result in additional audit procedures being necessary.

### UNADJUSTED ERRORS

- In accordance with auditing standards, we will communicate to the Audit and Governance Committee all uncorrected misstatements identified during our audit, other than those which we believe are 'clearly trivial'.
  - Clearly trivial is defined as matters which will be of a wholly different (smaller) order of magnitude than the materiality thresholds used in the audit, and will be matters that are clearly inconsequential, whether taken individually or in aggregate.
  - We will obtain written representations from the Audit and Governance Committee confirming that in their opinion these uncorrected misstatements are immaterial, both individually and in aggregate and that, in the context of the financial statements taken as a whole, no adjustments are required.
  - There are a number of areas where we would strongly recommend/request any misstatements identified during the audit process being adjusted. These include:
    - Clear cut errors whose correction would cause non-compliance with statutory requirements, management remuneration, other contractual obligations or governmental regulations that we consider are significant.
    - Other misstatements that we believe are material or clearly wrong.
-

## APPENDIX II: INDEPENDENCE

INDEPENDENCE - ENGAGEMENT TEAM ROTATION		
SENIOR TEAM MEMBERS	NUMBER OF YEARS INVOLVED	ROTATION TO TAKE PLACE IN YEAR ENDED
JANINE COMBRINCK - Engagement lead	1 <sup>st</sup> year as engagement lead and 2 years as project manager	2019/20
KERRY BARNES - Project manager	1 <sup>st</sup> year as project manager	2024/25



The matters raised in our report prepared in connection with the audit are those we believe should be brought to your attention. They do not purport to be a complete record of all matters arising. This report is prepared solely for the use of the organisation and may not be quoted nor copied without our prior written consent. No responsibility to any third party is accepted.

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