

Government and Public Sector

London Borough of Bromley

2010/11 Audit Plan

March 2011

Audit Sub Committee,
London Borough of Bromley,
Civic Centre,
Stockwell Close,
Bromley,
BR1 3UH

04 March 2011

Ladies and Gentlemen,

We are pleased to present to you our 2010/11 Audit Plan, which includes an analysis of key risks, our audit strategy, reporting and audit timetable and other matters. Discussion of our plan with you ensures that we understand your concerns and that we agree on our mutual needs and expectations to provide you with the highest level of service quality. Our approach is responsive to the many changes affecting London Borough of Bromley.

We would like to thank Members and officers of the Council for their help in putting together this Plan.

If you would like to discuss any aspect of our Audit Plan please do not hesitate to contact either Janet Dawson or Stuart Brown.

Yours faithfully,

PricewaterhouseCoopers LLP

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In March 2010 the Audit Commission issued a revised version of the 'Statement of responsibilities of auditors and of audited bodies'. It is available from the Chief Executive of each audited body and on the Audit Commission's [website](#).

The purpose of the statement is to assist auditors and audited bodies by explaining where the responsibilities of auditors begin and end and what is to be expected of the audited body in certain areas.

Our reports are prepared in the context of this Statement. Reports and letters prepared by appointed auditors and addressed to members or officers are prepared for the sole use of the audited body and no responsibility is taken by auditors to any Member or officer in their individual capacity or to any third party.

Introduction

The purpose of this plan

Our Audit Plan has been prepared to inform the officers and Members of London Borough of Bromley (the Council) about our responsibilities as your external auditors and how we plan to discharge them.

We issued our audit fee letter, set out our indicative fees for 2010/11, on 25th March 2010 in accordance with Audit Commission requirements. This plan sets out in more detail our proposed audit approach for the year.

Every Council is accountable for the stewardship of public funds. The responsibility for this stewardship is placed upon the Members and officers of the Council. It is our responsibility to carry out an audit in accordance with the Audit Commission's Code of Audit Practice (the Code).

Based upon discussion with management and our understanding of the Council and the local government sector, we have noted in the next section recent developments and other relevant risks. Our plan has been drawn up to consider the impact of these developments and risks.

Period covered by this plan

This plan outlines our audit approach for the period 1 April 2010 to 31 March 2011, including the 2010/11 final accounts audit which we will undertake in July 2011.

Code of Audit Practice and Statement of responsibilities of auditors and of audited bodies

We perform our audit in accordance with the Audit Commission's Code of Audit Practice (the Code) which was last updated in March 2010. This is supported by the Statement of Responsibilities of auditors and of audited bodies (the Statement) which was updated in March 2010. Both documents are available from the Audit Commission's [website](#).

Risk assessment

Planning of our audit

We have considered the Council's operations and have assessed the extent to which we believe there are potential business and audit risks that need to be addressed by our audit. We have also considered our understanding of how your control procedures mitigate these risks. Based on this assessment we have determined the extent of our financial statements and use of resources audit work.

It is your responsibility to identify and address your operational and financial risks, and to develop and implement proper arrangements to manage them, including adequate and effective systems of internal control. In planning our audit work, we assess the significant operational and financial risks that are relevant to our responsibilities under the Code and the Audit Commission's Standing Guidance. This exercise is only performed to the extent required to prepare our Plan so that it properly tailors the nature and conduct of audit work to your circumstances. It is not designed to identify all risks affecting your operations nor all internal control weaknesses.

In this plan we detail those areas which we consider to be significant risks relevant to our audit responsibilities and our response to those risks. Significant risks are those risks requiring special audit attention in accordance with auditing standards.

In addition, we also identify other risks affecting the Council and our response to these risks.

Our response includes details of where we are intending to rely upon internal controls, other auditors, inspectors and other review agencies and the work of internal audit, if applicable.

Risk assessment results

The following table summarises the results of our risk assessment and our planned response.

Risks	Audit approach
Significant Risks	
Revenue and Expenditure Recognition	
<p>There is a risk that the Council could adopt accounting policies or treat income and expenditure transactions in such a way as to lead to a material misstatement in the reported financial position.</p>	<p>We will understand and evaluate controls relating to this risk and:</p> <ul style="list-style-type: none">• Seek to place reliance on internal audit work on key controls• Test key controls to confirm they are operating effectively. <p>We will consider the accounting policies adopted by the Council and subject income and expenditure to the appropriate level of testing to identify any material misstatement.</p>
Management Override of Controls	
<p>In any organisation, management may be in a position to override the financial controls that you have in place. A control breach of this nature may result in a material misstatement of the financial statements. For all of our audits, we are required to consider this risk and adapt our audit procedures accordingly.</p>	<p>We will understand and evaluate internal control processes and procedures as part of our planning work and will seek to place reliance on internal audit work on key controls and/or perform testing of relevant controls as part of the interim audit visit.</p> <p>We will review the appropriateness of journals processed during the year and at year end. We will also look carefully at any management estimations and consider if they are subject to bias.</p> <p>We will design and perform procedures to validate the business rationale for significant transactions that have taken place during the year, including ensuring that they have been accounted for in accordance with the relevant standards.</p>

Risks

Audit approach

2010/11 – the first year of reporting under IFRS

The transition to IFRS involves both new and considerably revised financial statements and an increase in the depth of disclosures required in the notes to the accounts. There is a risk of material errors in the restatements caused by the incorrect processing of reclassifications required to prepare the accounts in their new format and of material omissions of information required to be disclosed by the new Code of Practice on Local Authority Accounting.

We are currently working with the Council to review the 2008/09 and 2009/10 restatement work performed to date. There remain areas where work is still required by the Council to complete this exercise.

Further details on specific areas that may impact the Council as a result of the transition to IFRS are included in appendix B to this report.

We are working closely with the Council to ensure that you are aware of the main differences between IFRS and UK GAAP, and to resolve any accounting issues on a timely basis.

We will conclude our review of restated statements to identify disclosure issues at the planning stage of the audit. We will communicate the results of this review to management so they may take action to address issues in advance of the final audit.

At the final audit stage we will perform an independent 'hot review' of the financial statements and disclosures.

Responses to reduced funding (Medium Term Financial Strategy)

The Council is likely to be experiencing increased pressures on many of its budgets as economic conditions have worsened. This will impact the services that the Council is able to deliver and also the manner in which it delivers these.

Local government bodies are expected to make significant efficiency savings over the next three years. There is a risk that savings plans may not be robust or based on long term solutions which could result in short term, year end actions to ensure that the targets are met.

There are also risks in relation to financial reporting that the requirement to report particular financial results overrides best financial reporting practice.

Budget holders may feel under pressure to try to push costs into future periods, or to miscode expenditure to make use of resources intended for different purposes.

We will consider the entity's savings plans and how they feed into the medium term financial strategy. We will review this as part of our targeted value for money to consider the robustness of these plans.

We will also consider the accounting implications of any savings plans and would welcome early discussion of any new and unusual proposals. In particular, we will consider the impact of the efficiency challenge on the recognition of both income and expenditure.

We will review the Council's budget monitoring processes to identify any areas of concern. We will also bear these risks in mind when carrying out cut-off testing.

Other Risks

Redundancies, severance and ex-gratia payments

Terminating the contracts of senior staff could be high profile and costly. Common issues that may arise include:

- Contract of employment;
- Reasons for termination;
- Entitlement on severance, ex-gratia agreements and discretionary benefits;
- Value for money; and Compromise agreements, gardening leave, pay in lieu of notice and confidentiality and clawback clauses.

We will review any redundancy, severance and ex-gratia payments as part of our work on the accounts, including consideration of the legality and value for money of any such payments

Risks	Audit approach
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Capital Programme

There have been significant reductions in the funding available for local authority capital schemes. The Council has a well controlled capital programme, however it is now increasingly important that capital projects are robustly scrutinised and based on a robust financial appraisals before they are included on the capital programme. Failure to do so may result in the Council making inefficient capital decisions and not achieving value for money.

We will perform work around the capital programme and the controls and processes that the Council has in place as part of our audit of the capital.

This will be specifically focused on the process for appraising and approving projects before they are included on the capital programme.

Partnerships

As part of their operations the Council works in partnership with other parts of the public services and the private and voluntary sectors.

We will work with management to understand how the Council is working with key partners to obtain assurance over how these partnerships are being managed and value for money being obtained.

The current economic environment is one of significant change and pressure across all sectors which will impact on the way that the Council's partnerships operate.

It is important that the Council reviews the functionality and value for money of these partnerships to ensure that they continue to operate effectively and efficiently.

Personalisation

As part of the Governments approach to "Put People first" we are witnessing a shift towards personalisation.

We will work with management to understand the actions that are being undertaken around the personalization agenda, including how the risks are being mitigated.

As part of this every person who receives support, whether provided by statutory services or funded by themselves, will have choice and control over the shape of that support in all care settings.

We will review any work that Internal Audit have completed in this area

This creates a challenge for the Council in how they manage this new approach, the risk associated with it and how it monitors the overall spend that is occurring.

Our approach to the audit

Code of Audit Practice

Under the Audit Commission's Code there are two aspects to our work:

- Accounts including a review of the Annual Governance Statement; and
- Use of Resources.

We are required to issue a two-part audit report covering both of these elements.

Accounts

Our audit of your accounts is carried out in accordance with the Audit Commission's Code objective, which requires us to comply with International Standards on Auditing (ISAs) (UK & Ireland) issued by the Auditing Practices Board (APB). These standards have recently been fully updated and revised to improve their clarity and in some cases this is accompanied by additional audit requirements. We are required to comply with them for the audit of your 2010/11 accounts.

The previous standards have all changed to varying degrees, and a number have been fully revised and redrafted. In particular, the standards relating to estimates/fair values, related parties and the use of experts have been substantially revised. The areas most likely to require increased audit effort are accounting estimates/fair values and related parties. Both have an increased focus on assessing risk (including evaluating management's processes), introduce new audit requirements and may require additional information from yourselves. For example, we will be required to review the outcome of accounting estimates included in the prior period financial statements. Using the work of management's experts may also impact audit effort, with more specific audit procedures on, for example, evaluating the reasonableness of the expert's findings.

We plan and perform our audit to be able to provide reasonable assurance that the financial statements are free from material misstatement and give a true and fair view. We use professional judgement to assess what is material. This includes consideration of the amount and nature of transactions.

Our overall materiality for the Council is as a percentage of income; this represents the level at which we would consider qualifying our audit opinion. However, our audit work is planned to a lower materiality level.

However, ISA (UK&I) 450 (revised) requires that we record all misstatements identified except those which are "clearly trivial". Matters which are clearly trivial are matters which we expect not to have a material effect on the financial statements even if accumulated. When there is any uncertainty about whether one or more items are clearly trivial, the matter is considered not to be clearly trivial. We propose to treat misstatements less than £50k as being clearly trivial.

We will include a summary of any uncorrected misstatements identified during our audit in our year-end ISA (UK&I) 260 report.

Our audit approach is based on a thorough understanding of your business and is risk-driven. It first identifies and then concentrates resources on areas of higher risk and issues of concern to you. This involves breaking down the accounts into components. We assess the risk characteristics of each component to determine the audit work required.

We plan our work to have a reasonable expectation of detecting fraud where the potential effects would be material to the financial statements of the Council. Based on the level of management's control procedures, we consider whether there are any significant risks of fraud that may have a material impact on the financial statements and adapt our audit procedures accordingly. We also consider the risk of fraud due to management override of controls and design our audit procedures to respond to this risk.

Our audit approach is based on understanding and evaluating your internal control environment and where appropriate validating these controls, if we wish to place reliance on them. This work is supplemented with substantive audit procedures, which include detailed testing of transactions and balances and suitable analytical procedures.

We also aim to rely on the work done by internal audit wherever this is appropriate. We will ensure that a continuous dialogue is maintained with internal audit throughout the year. We receive copies of all relevant internal audit reports, allowing us to understand the impact of their findings on our planned audit approach.

Our Risk Assurance specialists will undertake a review of the general IT controls.

Work on the Whole of Government Accounts consolidation pack is included in the scope of the accounts audit.

Use of Resources

Our Use of Resources Code responsibility requires us to carry out sufficient and relevant work in order to conclude on whether you have put in place proper arrangements to secure economy, efficiency and effectiveness in the use of resources.

In accordance with recent guidance issued by the Audit Commission, in 2010/11 our conclusion will be based on two criteria:

- The organisation has proper arrangements in place for securing financial resilience; and
- The organisation has proper arrangements for challenging how it secures economy, efficiency and effectiveness.

Our approach to the audit

Unlike in previous years, we will not be required to reach a scored judgement in relation to these criteria and the Audit Commission will not be developing 'key lines of enquiry' for each criteria. Instead, we will be carrying out sufficient work to allow us to reach a conclusion on your arrangements.

The Audit Commission has prepared a number of savings review guides to identify areas where value for money work could be performed. These include review guides on:

- Administration costs of revenues and benefits
- Efficiency of back office functions

We would be happy to discuss these guides with you further and look to identify any areas of work in these or other areas which may be beneficial to the London Borough of Bromley.

Local government pension fund

We have prepared a separate audit plan for work on the pension fund. This and other matters relating to the pension fund audit will be presented to those charged with governance for the pension fund, as well as to the officers and Members of the Council.

Our team and independence

Audit Team	Responsibilities
Engagement Partner Janet Dawson – third year on the engagement 0207 213 5244 Janet.r.dawson@uk.pwc.com	Engagement Leader responsible for independently delivering the audit in line with the Code of Audit Practice, including agreeing the Audit Plan, ISA (UK&I) 260 report and Annual Audit Letter, the quality of outputs and signing of opinions and conclusions. Also responsible for liaison with the Chief Executive and Members.
Engagement Senior Manger Stuart Brown – third year on the engagement 0207 804 7581 Stuart.brown@uk.pwc.com	Senior Manager on the assignment responsible for overall control of the audit engagement, ensuring delivery to timetable, delivery and management of targeted work and overall review of audit outputs. Completion of the Audit Plan, ISA (UK&I) 260 report and Annual Audit Letter.
Audit Manager: Accounts Matthew Williams – second year on the engagement 0207 212 5290 Matthew.w.williams@uk.pwc.com	Manager on the assignment responsible for managing our accounts work, including the audit of the statement of accounts, and governance aspects of the use of resources. Matthew will also be responsible for coordinating the use of resources audit programme

Our team members

It is our intention that staff work on the London Borough of Bromley audit each year, developing effective relationships and an in depth understanding of your business. We are committed to properly controlling succession within the core team, providing and preserving continuity of team members.

We will hold periodic client service meetings with you, separately or as part of other meetings, to gather feedback, ensure satisfaction with our service and identify areas for improvement and development year on year. These reviews form a valuable overview of our service and its contribution to the business. We use the results to brief new team members and enhance the team's awareness and understanding of your requirements.

Independence and objectivity

We have made enquiries of all PricewaterhouseCoopers' teams providing services to you and of those responsible in the UK Firm for compliance matters. There are no matters which we perceive may impact our independence and objectivity of the audit team.

Relationships and Investments

Senior officers should not seek or receive personal financial or tax advice from PwC. Members who receive such advice from us (perhaps in connection with employment by a client of the firm) or who also act as director for another audit or advisory client of the firm should notify us, so that we can put appropriate conflict management arrangements in place.

Independence conclusion

At the date of this plan we confirm that in our professional judgement, we are independent accountants with respect to the Council, within the meaning of UK regulatory and professional requirements and that the objectivity of the audit team is not impaired.

Communicating with you

Communications Plan and timetable

ISA (UK&I) 260 (revised) 'Communication of audit matters with those charged with governance' requires auditors to plan with those charged with governance the form and timing of communications with them. We have assumed that 'those charged with governance' are the Audit Sub Committee. Our team works on the engagement throughout the year to provide you with a timely and responsive service. Below are the dates when we expect to provide the Audit SubCommittee with the outputs of our audit.

Stage of the audit	Output	Date
Audit planning	Audit Fee letter	March 2010
	Audit Plan	March 2011
Audit findings	Internal control issues and recommendations for improvement	March 2011
	ISA (UK&I) 260 report incorporating specific reporting requirements, including: <ul style="list-style-type: none">• Any expected modifications to the audit report• Uncorrected misstatements, i.e. those misstatements identified as part of the audit that management have chosen not to adjust• Material weaknesses in the accounting and internal control systems identified as part of the audit• Our views about significant qualitative aspects of your accounting practices including accounting policies, accounting estimates and financial statements disclosures.• Any significant difficulties encountered by us during the audit;• Any significant matters discussed, or subject to correspondence with, Management;• Any other significant matters relevant to the financial reporting process; and• Summary of findings from our use of resources audit work to support our value for money conclusion.	September 2011
Audit reports	Financial Statements including Use of Resources	September 2011
	Pension Fund Annual Report	September 2011
Other public reports	Annual Audit Letter A brief summary report of our work, produced for Members and to be available to the public.	November 2011

Audit budget and fees

The Audit Commission has provided indicative audit fee levels for Councils for the 2010/11 financial year, which depend upon the level of expenditure and potential risk. We have assessed the Council as low risk and based on your expenditure, the calculated audit fee for the Council is £289,200.

When the fees for the audit of the pension fund and grant certification programme are included this results in a total fee of £374,200.

	2010/11	2009/10
Accounts and use of resources fee*	289,200	248,000
Pension fund audit	35,000	35,000
Certification of grant claims and returns – see paragraph below	50,000	53,668
Additional work around Electors questions	-	5,500
Total	374,200	342,168

* The fee charged in 2010/11 on use of resources reflects the work performed during the spring of 2010, before the Government announcement to cease any further work on the 2010 assessment.

The Audit Commission have confirmed that they will provide a fee rebate directly to councils to cover:

- The additional costs of auditing IFRS based financial statements (6% of the scale fee)
- The elements of the Use of Resources work that were not concluded following the cessation of this work (3.5% of the scale fee).

We have based the fee level on the following assumptions:

- Officers meeting the timetable of deliverables, which we will agree in writing;
- We are able to place reliance, as planned, upon the work of internal audit;
- We are able to draw comfort from your management controls;
- We are able to place reliance on the following work of inspectors and internal audit in respect of our use of resources conclusion:
- No significant changes being made by the Audit Commission to the use of resources criteria on which our conclusion will be based;
- An early draft of the Annual Governance Statement being available for us to review prior to 31 March 2011; and
- Our use of resources conclusion and accounts opinion being unqualified.

If these prove to be unfounded, we will seek a variation order to the agreed fee, to be discussed in advance with you.

Certification of grant claims

Our fee for the certification of grant claims is based on the amount of time required to complete individual grant claims at standard hourly rates. We will discuss and agree this with the Director of Resources and his team.

Appendices

Appendix A: Other engagement information

The Audit Commission appoint us as auditors to London Borough of Bromley and the terms of our appointment are governed by:

- The Code of Audit Practice; and
- The Standing Guidance for Auditors

There are five further matters which are not currently included within the guidance, but which our firm's practice requires that we raise with you.

Electronic communication

During the engagement we may from time to time communicate electronically with each other. However, the electronic transmission of information cannot be guaranteed to be secure, virus or error free and such information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete or otherwise be adversely affected or unsafe to use.

PwC partners and staff may also need to access PwC electronic information and resources during the engagement. You agree that there are benefits to each of us in their being able to access the PwC network via your internet connection and that they may do this by connecting their PwC laptop computers to your network. We each understand that there are risks to each of us associated with such access, including in relation to security and the transmission of viruses.

We each recognise that systems and procedures cannot be a guarantee that transmissions, our respective networks and the devices connected to these networks will be unaffected by risks such as those identified in the previous two paragraphs. We each agree to accept the risks of and authorise (a) electronic communications between us and (b) the use of your network and internet connection as set out above. We each agree to use commercially reasonable procedures (i) to check for the then most commonly known viruses before either of us sends information electronically or we connect to your network and (ii) to prevent unauthorised access to each other's systems.

We shall each be responsible for protecting our own systems and interests and you and PwC (in each case including our respective directors, members, partners, employees, agents or servants) shall have no liability to each other on any basis, whether in contract, tort (including negligence) or otherwise, in respect of any error, damage, loss or omission arising from or in connection with the electronic communication of information between us and our reliance on such information or our use of your network and internet connection.

The exclusion of liability in the previous paragraph shall not apply to the extent that such liability cannot by law be excluded.

Access to audit working papers

We may be required to give access to our audit working papers to the Audit Commission or the National Audit Office for quality assurance purposes.

Quality arrangements

We want to provide you at all times with a high quality service to meet your needs. If at any time you would like to discuss with us how our service could be improved or if you are dissatisfied with any aspect of our services, please raise the matter immediately with the partner responsible for that aspect of our services to you. If, for any reason, you would prefer to discuss these matters with someone other than that partner, please contact Paul Woolston, our Audit Commission Lead Partner at our office at 89 Sandyford Road, Newcastle Upon Tyne, NE1 8HW, or Richard Sexton, UK Head of Assurance, at our office at 1 Embankment Place, London, WC2N 6RH. In this way we can ensure that your concerns are dealt with carefully and promptly. We undertake to look into any complaint carefully and promptly and to do all we can to explain the position to you. This will not affect your right to complain to the Institute of Chartered Accountants in England and Wales or to the Audit Commission.

Events arising between signature of accounts and their publication

ISA (UK&I) 560 (revised) places a number of requirements on us in the event of material events arising between the signing of the accounts and their publication. You need to inform us of any such matters that arise so we can fulfil our responsibilities.

If you have any queries on the above, please let us know before approving the Audit Plan or, if arising subsequently, at any point during the year.

Freedom of Information Act

In the event that, pursuant to a request which London Borough of Bromley has received under the Freedom of Information Act 2000, it is required to disclose any information contained in this report, it will notify PwC promptly and consult with PwC prior to disclosing such report. London Borough of Bromley agrees to pay due regard to any representations which PwC may make in connection with such disclosure and London Borough of Bromley shall apply any relevant exemptions which may exist under the Act to such report. If, following consultation with PwC, London Borough of Bromley discloses this report or any part thereof, it shall ensure that any disclaimer which PwC has included or may subsequently wish to include in the information is reproduced in full in any copies disclosed.

Appendix B: IFRS Transition – Areas of focus

As identified within the body of the report 2010/11 represents the first year under which the Council will prepare its financial statements under International Financial Reporting Standards (IFRS).

The following areas below are those that may have the most significant impact on the Council.

Leases

IFRS requires building and land elements of leases to be analysed separately, increasing the possibility that the land element may need to be classified separately as an operating lease. The lease accounting rules have also been extended to cover arrangements that have the substance of a lease even though they do not have the legal form of a lease. There is a risk that relevant agreements might not be identified and classified correctly and that income and expenses relating to the agreements might be accounted for inappropriately.

As part of the 2009/10 financial statements process, the Council was unable to obtain the information required to make all adjustments to recognise the Waste Management contract correctly in the financial statements. Though this was not material to the financial statements the Council should ensure that they engage the sufficient parties early enough in the process to obtain the necessary financial information to enable them to account for leases correctly.

This highlights the need to ensure that all of the information is available to be able to process the complex accounting adjustments needed to meet the requirements of IFRS.

Component Accounting

The new Code requires the separate depreciation of components of an item of Property, Plant and Equipment whose cost is significant in relation to the total cost of the item and which have a shorter useful life than the item as a whole. Where items have been insufficiently broken down into their component parts, there is a risk that depreciation charges might be materially understated.

Group Accounts

There is a risk that IFRS could extend the boundary for group accounts. This is particularly so in relation to the identification of associates, where it is now sufficient for an authority to have the power to exercise significant influence over another entity rather than actually to be exercising this power.

Accruals for Employee Benefits

The new Code has more rigorous requirements for the accrual of employee benefits earned during a year but untaken by the year-end (particularly leave entitlements and flexitime) and for the disclosure of termination benefits.

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