NORTH LONDON WASTE AUTHORITY	
REPORT TITLE: EXTERNAL AUDIT PLAN FOR THE 2017/18 ACCOUNTS	
REPORT OF: FINANCIAL ADVISER	
FOR SUBMISSION TO: AUTHORITY MEETING	**DATE:** 8 FEBRUARY 2018
SUMMARY OF REPORT: This report introduces the Audit Plan for 2017/18 which has been prepared by KPMG in its capacity as the Authority's external auditor. The plan sets out the responsibilities of the external auditor and outlines its approach to the forthcoming audit.	
RECOMMENDATIONS: The Authority is requested to note this report.	
Signed by the Financial Adviser **DATE:** 29 January 2018	

1 Introduction and Background

1.1 The purpose of the Audit Plan is to set out how KPMG LLP, the Authority's external auditor, will deliver the audit of the Authority's financial statements and its approach to Value for Money work for the financial year ending 31 March 2018.

2 Contents of the Plan

2.1 The external audit plan for the 2017/18 financial statements (appendix A) sets out the stages of the audit process – Planning, Control Evaluation, Substantive Procedures and Completion. Key to the Authority is the opinion on the accounts (including the Authority's Annual Governance Statement). This will be presented to Members for approval at a meeting in July 2018, which is proposed to be held on 26 July. Additionally, KPMG will publish two reports to the Authority: 'Communication With Those Charged with Governance' (also referred to as the ISA 260 Report) and the Annual Audit Letter. The ISA 260 Report will include the findings of KPMG's final accounts work and will be presented to the July 2018 meeting. The Annual Audit Letter summarises the outcomes and the key issues arising from KPMG's audit work for the year and will be presented to the next ordinary meeting of the Authority after the July meeting.

2.2 The report identifies one key area of focus for the audit; the valuation of land and buildings. The Authority's policy is to revalue land and buildings once every five years. In the intervening years, an impairment review is carried out to assess the likelihood of a change to the value. The only exception is the land and buildings at the EcoPark which is revalued each year for the purposes on the consolidated Group accounts, which include LondonEnergy Ltd.

2.3 In addition, the report identifies two other areas of audit focus. Firstly, the Accounts and Audit Regulations 2015 detailed new reporting deadlines that apply to the 2017/18 final accounts. Draft accounts have to be prepared by 31 May and signed (after approval by the Authority) by 31 July. Secondly, to meet the earlier deadline, the Authority may have to make a greater reliance on accounting estimates if expenditure is not billed. The auditors have outlined their approach in the report.

2.4 KPMG's approach in their Value for Money work is unchanged from the 2016/17 audit: it is to ensure that "in all significant respects, the audited body had proper arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people."

2.5 The planned audit fee of £18,270 is in line with KPMG's 2017/18 Audit Fee Letter. The fee is based on the assumption that that no additional work will be required. If KMPG have to undertake more work than was envisaged, additional fees will be charged.

2.6 The audit opinion is planned to be made by no later than 31 July 2018 to comply with statutory requirements for submission of the accounts. Therefore, arrangements will be made to report this to Members with the accounts for approval. An audit timeline is provided in appendix 1 of the Audit Plan. In accordance with normal practice, the external auditor will be invited to attend the July meeting and present their audit findings.

2.7 In order to meet the requirement for approval of the accounts no later than 31 July in each year, Members will be asked to approve a new Audit committee, to be established at the 22 June Authority AGM, which will have the function of approving accounts. It is currently anticipated that the membership would be the same as that of the Member Finance Working Group, which would continue to have engagement in the financial work of the Authority.

3. **Comments of the Legal Adviser**

3.1. The Legal Adviser has been consulted and comments that the procedure for public inspection of the draft accounts is set out in the Accounts and Audit Regulations 2015. The draft accounts must be available for inspection for the first 10 working days of June following the end of the financial year.

Local Government Act 1972 - Section 100 as amended

Documents used in the preparation of this report:

KPMG – 2017/18 Audit Plan and 2017/18 Annual Audit Fee letter
The Accounts and Audit Regulations 2015

Contact Officer: Paul Gulliford
Head of Finance - NLWA
Unit 1B
Berol House
25 Ashley Road
London N17 9LJ

Tel: 020 8489 5833
Email paul.gulliford@nlwa.gov.uk

Appendix A

KPMG

External Audit Plan 2017/18

North London Waste Authority

DRAFT: January 2018

Headlines

Financial Statement Audit

There are no significant changes to the Code of Practice on Local Authority Accounting ("the Code") in 2017/18, which provides stability.

Deadlines for producing and signing the accounts have advanced. Whilst the Authority chose to advance its accounts production last year, further advances are needed to meet the new deadlines. As a result we have recognised this as an area of audit focus.

To meet the revised deadlines it is essential that the draft financial statements and all 'prepared by client' documentation is available in line with agreed timetables. Where this is not achieved there is a significant likelihood that the audit report will not be issued by 31 July 2018.

Authority significant risks

Those risks requiring specific audit attention and procedures to address the likelihood of a material financial statement error have been identified as:

– **Valuation of land and buildings:** Whilst the Authority operates a cyclical revaluation approach, the Code requires that all land and buildings be held at fair value. We will consider the way in which the Authority ensures that assets not subject to in-year revaluation are not materially misstated.

Value for Money Audit

Our risk assessment regarding your arrangements to secure value for money have not identified any significant risks.

Other information

Logistics and team

Our team is led by Neil Hewitson, Director, and Jess Heath, Manager.

Our work will be completed in two phases from October to July and our key deliverables are this Audit Plan and a Report to Those Charged With Governance.

Fees

Our fee for the 2017/18 audit is £18,270 (£18,270 2016/2017). This is in line with the scale fees published by PSAA.

Acknowledgement

We thank officers and Members for their continuing help and cooperation throughout our audit.

Content

The contacts at KPMG in connection with this report are:

Neil Hewitson
Director,
Mob: +44 (0)7909 991 009
neil.hewitson@kpmg.co.uk

Jess Heath
Manager
Mob:+44 (0)7500 576 248
jess.heath@kpmg.co.uk

Josh Rolls
Assistant Manager
Mob:+44 (0)7468 768 912
joshua.rolls@kpmg.co.uk

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This report is addressed to North London Waste Authority (the Authority) and has been prepared for the sole use of the Authority. We take no responsibility to any member of staff acting in their individual capacities, or to third parties. PSAA issued a document entitled Statement of Responsibilities of Auditors and Audited Bodies summarising where the responsibilities of auditors begin and end and what is expected from audited bodies. We draw your attention to this document which is available on PSAA's website (www.psaa.co.uk).

External auditors do not act as a substitute for the audited body's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

We are committed to providing you with a high quality service. If you have any concerns or are dissatisfied with any part of KPMG's work, in the first instance you should contact Neil Hewitson, the engagement lead to the Authority, who will try to resolve your complaint. If you are dissatisfied with your response please contact the national lead partner for all of KPMG's work under our contract with Public Sector Audit Appointments Limited, Andrew Sayers (0207 694 8981, andrew.sayers@kpmg.co.uk). After this, if you are still dissatisfied with how your complaint has been handled you can access PSAA's complaints procedure by emailing generalenquiries@psaa.co.uk, by telephoning 020 7072 7445 or by writing to Public Sector Audit Appointments Limited, 3rd Floor, Local Government House, Smith Square, London, SW1P 3H.

1. Introduction

Background and statutory responsibilities

This plan supplements our 2017/18 audit fee letter 2017/18 dated 28/04/17, which set out details of our appointment by PSAA.

Our statutory responsibilities and powers are set out in the Local Audit and Accountability Act 2014, the NAO's Code of Audit Practice and the PSAA Statement of Responsibilities.

Our audit has two key objectives, requiring us to audit / review and report on your:

- **Authority Financial statements:** Providing an opinion on your accounts. We also review the Annual Governance Statement and Narrative Report and report by exception on these; and
- **Use of resources:** Concluding on the arrangements in place for securing economy, efficiency and effectiveness in your use of resources (the value for money conclusion).

The audit planning process and risk assessment is an on-going process and the assessment and fees in this plan will be kept under review and updated if necessary. Any change to our identified risks will be reporting to the Authority Board.

Financial statements audit

Our financial statements audit follows a four stage process:

- Financial statements audit planning
- Control evaluation
- Substantive procedures
- Completion

Appendix 1 provides more detail on these stages. This plan concentrates on the Financial Statements Audit Planning stage.

Value for Money

Our Value for Money (VFM) arrangements work follows a five stage process:

- Risk assessment
- Links with other audit work
- Identification of significant VFM risks
- Review work (by ourselves and other bodies)
- Conclude
- Report

Page 9 provides more detail on these stages. This plan concentrates on explaining the VFM approach for 2017/18 and the findings of our VFM risk assessment.

2. Financial statements audit planning

Financial statements audit planning

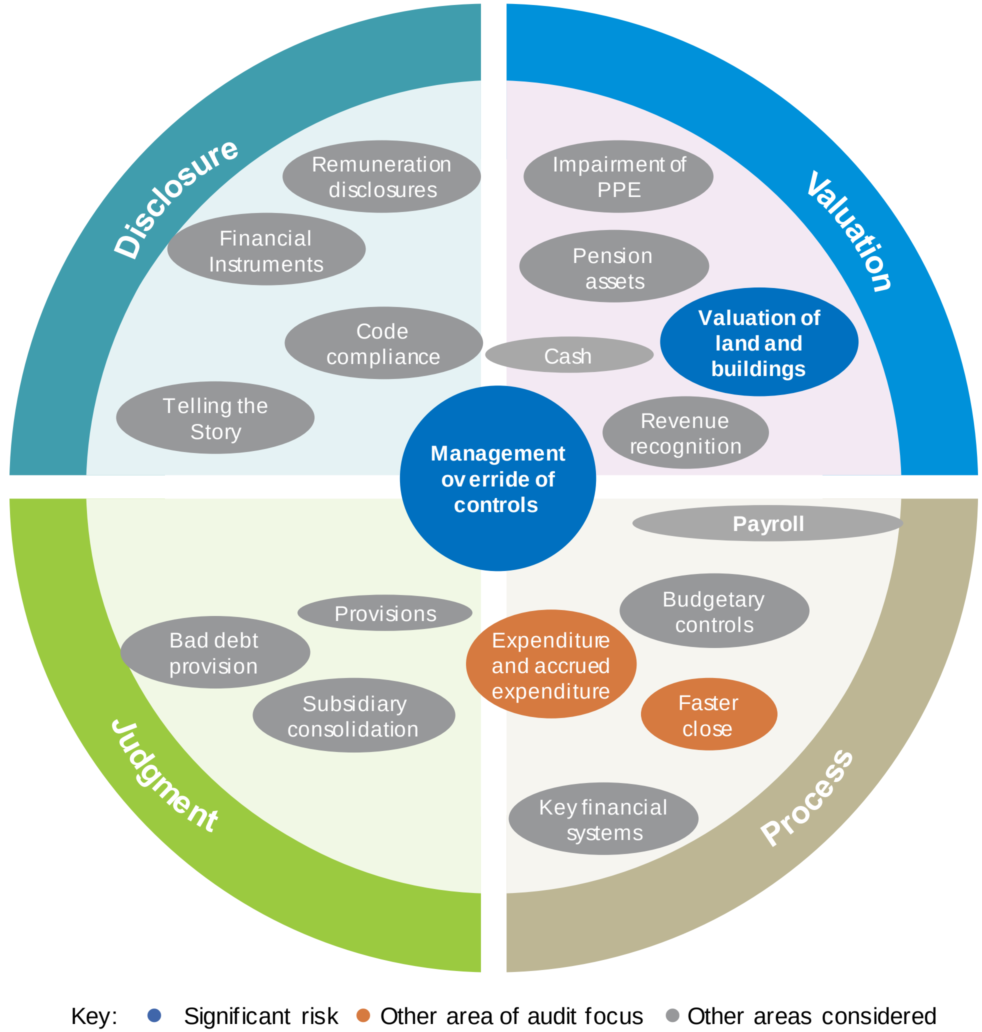
Our planning work takes place October to January 2018 and involves: determining materiality; risk assessment; identification of significant risks; consideration of potential fraud risks; identification of key account balances and related assertions, estimates and disclosures; consideration of Management's use or experts; and issuing this plan to communicate our audit strategy.

Authority risk assessment

Professional standards require us to consider two standard risks. We are not elaborating on these standard risks in this plan but consider them as a matter of course and will include any findings arising from our work in our ISA 260 Report.

— **Management override of controls:** Management is typically in a powerful position to perpetrate fraud owing to its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Our audit incorporates the risk of Management override as a default significant risk. In line with our methodology, we carry out appropriate controls testing and substantive procedures, including over journal entries, accounting estimates and significant transactions that are outside the normal course of business, or are otherwise unusual.

— **Fraudulent revenue recognition:** We do not consider this to be a significant risk for waste authorities as there are limited incentives and opportunities to manipulate the way income is recognised. We therefore rebut this risk and do not incorporate specific work into our audit plan in this area over and above our standard fraud procedures.



2. Financial statements audit planning

Authority significant audit risks

Those risks requiring specific audit attention and procedures to address the likelihood of a material financial statement error in relation to the Authority.

Valuation of land and buildings £112,222k)
Risk: The Code requires that where assets are subject to revaluation, their year end carrying value should reflect the appropriate fair value at that date. The Authority has adopted a rolling revaluation model which sees land and buildings revalued over a five year cycle for Pinkham Way land and the Hornsey Street property (total value at 31 March 2017 was £22,922k). As a result these individual assets may not be revalued for four years. As at 31 March 2018 Pinkham Way land will not have been revalued for 4 years, and the Hornsey Street property for 3 years. This creates a risk that the carrying value of these assets, if not revalued in year, differs materially from the year end fair value. In addition, LondonEnergy Ltd hold the EcoPark land and building assets which are revalued on consolidation into the NLWA group accounts (held at £89.3m at 31 March 2017). This revaluation is a significant estimate in the group accounts which requires a number of judgements to be made by the external valuer, based on information provided by NLWA. There is a risk that incorrect information used for the valuation could result in a valuation that is materially different to the fair value of the EcoPark. **Approach:** We will review the approach adopted to assess the risk that assets not subject to valuation are materially misstated and consider the robustness of that approach. We will consider movement in market indices between revaluation dates and the year end in order to determine whether these indicate that fair values have moved materially over that time. In relation to those assets which have been revalued during the year we will assess the valuer's qualifications, objectivity and independence to carry out such valuations and review the methodology used (including testing the underlying data and assumptions). We will consider the use of KPMG valuation experts to corroborate the valuation provided by NLWA's valuer.

2. Financial statements audit planning

Authority other areas of audit focus

Those risks with less likelihood of giving rise to a material error but which are nevertheless worthy of audit understanding.

Faster close

Risk: In prior years, the Authority has been required to prepare draft financial statements by 30 June and then final signed accounts by 30 September. For years ending on and after 31 March 2018 revised deadlines apply which require draft accounts by 31 May and final signed accounts by 31 July.

During 2016/17, the Authority started to prepare for these revised deadlines and advanced its accounts production timetable so that draft accounts were ready by 12 June 2017 and the final signed accounts by 28 September 2017. Whilst this was an advancement on the timetable applied in preceding years, further work is still required in order to ensure that the statutory deadlines for 2017/18 are met.

To meet the revised deadlines, the Authority may need to make greater use of accounting estimates. In doing so, consideration will need to be given to ensuring that these estimates remain valid at the point of finalising the financial statements. There are logistical challenges that will need to be managed including:

— Revising the closedown and accounts production timetable to ensure that all working papers and supporting documentation are available at the start of the audit;

— Ensuring that the Authority Board meeting schedules have been updated to permit signing in July; and

— Ensuring that any third parties involved in the production of the accounts (including valuers, subsidiaries and subsidiary auditors) are aware of the revised deadlines and have made arrangements to provide the output of their work accordingly; and

— Applying a shorter paper deadline to the July meeting of the Authority Board meeting in order to accommodate the production of the final version of the accounts and our ISA 260 report.

In the event that the above areas are not effectively managed there is a substantial risk that the audit will not be completed by the 31 July deadline. There is an increased likelihood that the Audit Certificate (which confirms that all audit work for the year has been completed) may be issued separately at a later date if work is still ongoing in relation to the Authority's Whole of Government Accounts return. This is not seen as a breach of deadlines.

Approach: We will continue to liaise with officers in preparation for our audit to understand the steps the Authority is taking to meets the revised deadlines. Where there is greater reliance upon accounting estimates we will consider the assumptions used and challenge the robustness of those estimates.

2. Financial statements audit planning

Expenditure (2016/17: £59m) and accrued expenditure
Risk: The operational expenditure of the Waste Authority is driven by waste tonnages which in the most part is managed through 7 waste contracts with the constituent boroughs. There are significant expenditure transactions in the Authority's financial statements towards managing the main waste disposal contract with LondonEnergy Ltd. At the year end accruals are made to reflect invoices not yet received either in relation to this waste disposal or other expenditure incurred by NLWA that is not yet billed. This accrued expenditure is estimated based on calculations that will need to be made sooner after the year end and so potentially with less information, as a result of faster close. **Approach:** We will carry out detailed testing of a sample of expenditure items included in the financial statements to ensure that they have been recorded at the correct value, in the correct line of expenditure and in the correct accounting period. We will review the estimates made in calculating accrued expenditure to ensure these are reasonable and based on best information. We will undertake procedures to search for unrecorded accruals based on our knowledge of the client and patterns of expenditure.

2. Financial statements audit planning

Materiality

We are required to plan our audit to determine with reasonable confidence whether or not the financial statements are free from material misstatement. An omission or misstatement is regarded as material if it would reasonably influence the user of financial statements. This therefore involves an assessment of the qualitative and quantitative nature of omissions and misstatements. Generally, we would not consider differences in opinion in respect of areas of judgement to represent 'misstatements' unless the application of that judgement results in a financial amount falling outside of a range which we consider to be acceptable.

For the Group materiality for planning purposes has been set at £1.4M which equates to 2% of 2016/17 group expenditure. The threshold above which individual errors are reported to the Authority Board is £70K.

For the Authority materiality for planning purposes has been set at £1.0M which equates to 2% of 2016/17 Authority expenditure. The threshold above which individual errors are reported to the Authority Board is £50K.

Reporting to the Audit Committee

Whilst our audit procedures are designed to identify misstatements which are material to our opinion on the financial statements as a whole, we nevertheless report to the Audit Committee any unadjusted misstatements of lesser amounts to the extent that these are identified by our audit work.

Under ISA 260(UK&I) 'Communication with those charged with governance', we are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance.

ISA 260 (UK&I) defines 'clearly trivial' as matters that are clearly inconsequential, whether taken individually or in aggregate and whether judged by any quantitative or qualitative criteria.

In the context of the Group we propose that an individual difference could normally be considered to be clearly trivial if it is less than £70K.

In the context of the Authority we propose that an individual difference could normally be considered to be clearly trivial if it is less than £50K.

If Management has corrected material misstatements identified during the audit, we will consider whether those corrections should be communicated to the Authority Board to assist it in fulfilling its governance responsibilities.

Group audit

In addition to the Authority we deem LondonEnergy Ltd to be significant in the context of the group audit.

To support our audit work on the group accounts, we seek to place reliance on the work of Moore Stephens who are the auditors to this subsidiary company. We will liaise with them in order to confirm that their programme of work is adequate for our purposes and they satisfy professional requirements.

We will report the following matters in our Report to those charged with governance:

- Deficiencies in the system of internal control or instances of fraud which the subsidiary auditors identify;
- Limitations on the group audit, for example, where the our access to information may have been restricted; and
- Instances where our evaluation of the work the subsidiary auditors gives rise to concern about the quality of that auditor's work.

3. Value for money arrangements work

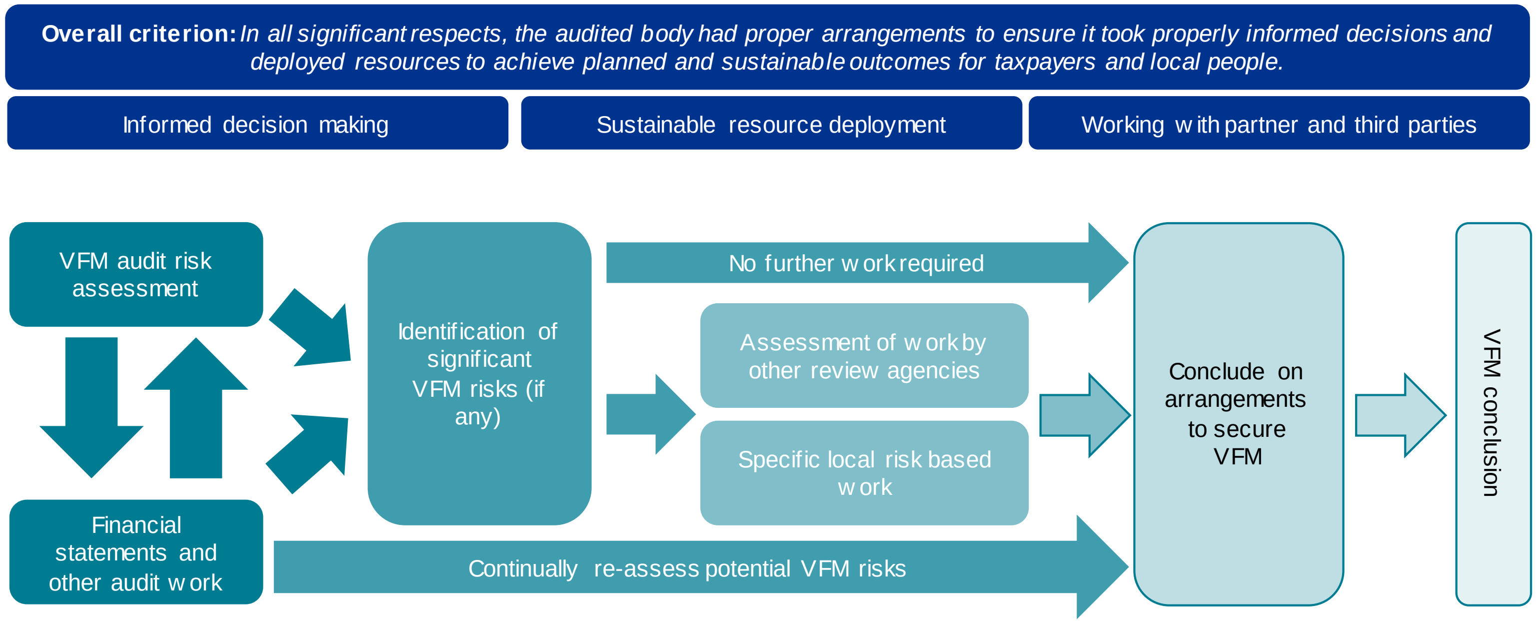
For our value for money conclusion we are required to work to the NAO Code of Audit Practice (issued in 2015 after the enactment of the Local Audit and Accountability Act 2014).

Our approach to VFM work follows the NAO's new guidance that was first introduced in 2015-16, is risk based and targets audit effort on the areas of greatest audit risk.

We have planned our audit to draw on our past experience of delivering this conclusion and have updated our approach as necessary. We will also consider reports from your regulators and review agencies.

The Local Audit and Accountability Act 2014 requires auditors to be satisfied that the organisation "has made proper arrangements for securing economy, efficiency and effectiveness in its Value for Money". This is supported by the Code of Audit Practice, published by the NAO in April 2015, which requires auditors to "take into account their knowledge of the relevant local sector as a whole, and the audited body specifically, to identify any risks that, in the auditor's judgement, have the potential to cause the auditor to reach an inappropriate conclusion on the audited body's arrangements."

The VFM process is shown in the diagram below:



We have completed our initial VfM risk assessment and have not identified any significant risks for the VfM conclusion. We will keep this under review during our audit and notify the Authority Board of any change.

4. Other matters

Whole of government accounts (WGA)

We are required to issue an assurance statement to the National Audit Office confirming the income, expenditure, asset and liabilities of the Authority. Deadlines for completion of this for 2017/18 have not yet been confirmed.

Elector challenge

The Local Audit and Accountability Act 2014 gives electors certain rights. These are: the right to inspect the accounts; the right to ask the auditor questions about the accounts; and the right to object to the accounts. As a result of these rights, in particular the right to object to the accounts, we may need to undertake additional work to form our decision on the elector's objection. The additional work could range from a small piece where we interview an officer and review evidence to form our decision to a more detailed piece where we have to interview a range of officers, review significant amounts of evidence and seek legal representations on the issues raised. Costs incurred responding to questions or objections raised by electors is not part of the fee. This work will be charged in accordance with PSAA's fee scales.

Our audit team

Your audit team has been drawn from our specialist public sector assurance department and is led by two key members of staff:

- **Neil Hewitson:** your Director has overall responsibility for the quality of the KPMG audit work and is the contact point within KPMG for the Authority Board and the financial adviser.
- **Jess Heath:** your Manager is responsible for delivery of all our audit work. She will manage the completion of the different elements of our work, ensuring that they are coordinated and delivered in an effective manner.

The core audit team will be assisted by other KPMG staff, such as risk, tax, clinical or information specialists as necessary to deliver the plan.

Reporting and communication

Reporting is a key part of the audit process, not only in communicating the audit findings for the year, but in ensuring that the audit team is accountable to you in addressing the issues identified as part of the audit strategy. Throughout the year we will communicate with you through meetings with the finance team and the Authority Board. Our communication outputs are included in Appendix 1.

Independence and objectivity

Auditors are required to be independent and objective. Appendix 2 provides more details of our confirmation of independence and objectivity.

4. Other matters

Audit fee

Our Audit Fee Letter 2017/2018 sent to NLWA on 28 April 2017 first set out our fees for the 2017/2018 audit. This letter also set out our assumptions. We have not considered it necessary to seek approval for any changes to the agreed fees at this stage.

Should there be a need to charge additional audit fees then this will be agreed with the S151 Officer and PSAA. If such a variation is agreed, we will report that to you in due course.

The planned audit fee for 2017/18 is £18,270 (2016/17: £18,270).

Public interest reporting

In auditing the accounts as your auditor we must consider whether, in the public interest, we should make a report on any matters coming to our notice in the course of our audit, in order for it to be considered by Members or bought to the attention of the public; and whether the public interest requires any such matter to be made the subject of an immediate report rather than at completion of the audit.

At this stage there are no matters that we wish to report.

Appendix 1: Key elements of our financial statements audit approach

Communication

Continuous communication between you and us

- Audit strategy and plan
- ISA 260 (UK&I) Report
- Annual Audit Letter

Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep

Audit workflow

- Initial planning meetings and risk assessment
- Year end audit of financial statements and annual report
- Sign audit opinion

Planning

- Perform risk assessment procedures and identify risks
- Determine audit strategy
- Determine planned audit approach

Control evaluation

- Understand accounting and reporting activities
- Evaluate design and implementation of selected controls
- Test operating effectiveness of selected controls
- Assess control risk and risk of the account being misstated

Substantive testing

- Plan substantive procedures
- Perform substantive procedures
- Consider if audit evidence is sufficient and appropriate

Completion

- Perform completion procedures
- Perform overall evaluation
- Form an audit opinion
- Audit Committee reporting

Appendix 2: Independence and objectivity requirements

ASSESSMENT OF OUR OBJECTIVITY AND INDEPENDENCE AS AUDITOR OF NORTH LONDON WASTE AUTHORITY

Professional ethical standards require us to provide to you at the planning stage of the audit a written disclosure of relationships (including the provision of non-audit services) that bear on KPMG LLP's objectivity and independence, the threats to KPMG LLP's independence that these create, any safeguards that have been put in place and why they address such threats, together with any other information necessary to enable KPMG LLP's objectivity and independence to be assessed.

In considering issues of independence and objectivity we consider relevant professional, regulatory and legal requirements and guidance, including the provisions of the Code of Audit Practice, the provisions of Public Sector Audit Appointments Ltd's ('PSAA's') Terms of Appointment relating to independence and the requirements of the FRC Ethical Standard and General Guidance Supporting Local Audit (Auditor General Guidance 1 – AGN01) issued by the National Audit Office ('NAO').

This Appendix is intended to comply with this requirement and facilitate a subsequent discussion with you on audit independence and addresses: General procedures to safeguard independence and objectivity; Breaches of applicable ethical standards; Independence and objectivity considerations relating to the provision of non-audit services; and Independence and objectivity considerations relating to other matters.

General procedures to safeguard independence and objectivity

KPMG LLP is committed to being and being seen to be independent. As part of our ethics and independence policies, all KPMG LLP partners, Audit Directors and staff annually confirm their compliance with our ethics and independence policies and procedures. Our ethics and independence policies and procedures are fully consistent with the requirements of the FRC Ethical Standard. As a result we have underlying safeguards in place to maintain independence through: Instilling professional values; Communications; Internal accountability; Risk management; and Independent reviews. We are satisfied that our general procedures support our independence and objectivity.

Independence and objectivity considerations relating to the provision of non-audit services

Summary of fees

We have considered the fees charged by us to the authority and its affiliates for professional services provided by us during the reporting period. We have not charged any non audit fees during the reporting period.

Independence and objectivity considerations relating to other matters

There are no other matters that, in our professional judgment, bear on our independence which need to be disclosed to the Audit Committee.

Confirmation of audit independence

We confirm that as of the date of this report, in our professional judgment, KPMG LLP is independent within the meaning of regulatory and professional requirements and the objectivity of the Audit Director and audit staff is not impaired.

This report is intended solely for the information of the Authority Board and should not be used for any other purposes.

We would be very happy to discuss the matters identified above (or any other matters relating to our objectivity and independence) should you wish to do so.

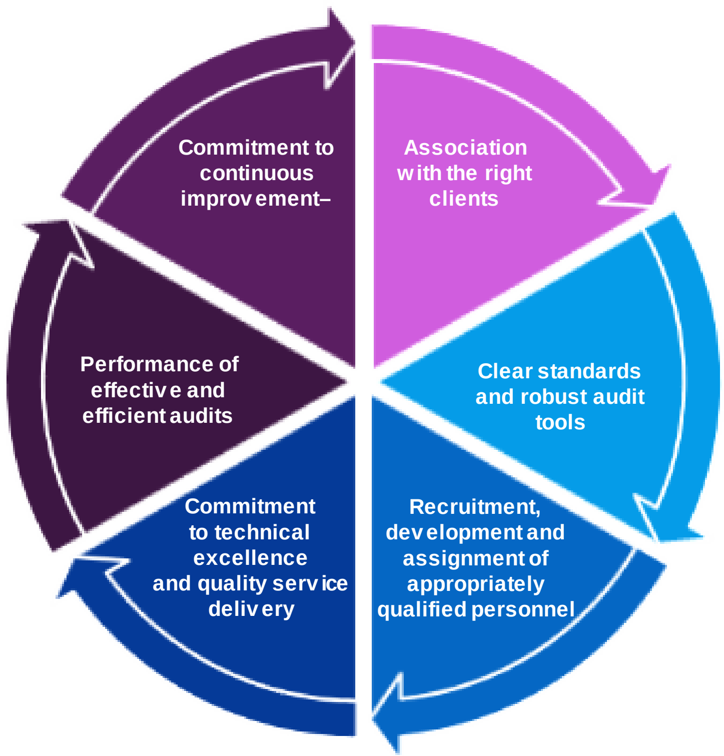
Appendix 3: Quality framework

Audit quality is at the core of everything we do at KPMG and we believe that it is not just about reaching the right opinion, but how we reach that opinion. To ensure that every partner and employee concentrates on the fundamental skills and behaviours required to deliver an appropriate and independent opinion, we have developed our global Audit Quality Framework

- Comprehensive effective monitoring processes
- Proactive identification of emerging risks and opportunities to improve quality and provide insights
- Obtain feedback from key stakeholders
- Evaluate and appropriately respond to feedback and findings

- Professional judgement and scepticism
- Direction, supervision and review
- Ongoing mentoring and on the job coaching
- Critical assessment of audit evidence
- Appropriately supported and documented conclusions
- Relationships built on mutual respect
- Insightful, open and honest two way communications

- Technical training and support
- Accreditation and licensing
- Access to specialist networks
- Consultation processes
- Business understanding and industry knowledge
- Capacity to deliver valued insights



- Select clients within risk tolerance
- Manage audit responses to risk
- Robust client and engagement acceptance and continuance processes
- Client portfolio management

- KPMG Audit and Risk Management Manuals
- Audit technology tools, templates and guidance
- Independence policies

- Recruitment, promotion, retention
- Development of core competencies, skills and personal qualities
- Recognition and reward for quality work
- Capacity and resource management
- Assignment of team members and specialists

This report is addressed to the Authority and has been prepared for the sole use of the Authority. We take no responsibility to any member of staff acting in their individual capacities, or to third parties. We draw your attention to the Statement of Responsibilities of auditors and audited bodies, which is available on Public Sector Audit Appointment's website (www.psaa.co.uk).

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