



# Technical update Draft

Incorporating the External Audit Progress Report

South Holland District Council

December 2017

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<b>The contacts at KPMG in connection with this report are:</b>		<b>Page</b>
<b>John Cornett</b> Director KPMG LLP (UK) Tel: +44 (116) 256 6064  john.cornett@kpmg.co.uk	<b>External audit progress report</b>	3
<b>Helen Brookes</b> Manager KPMG LLP (UK) Tel: +44 (115) 945 4476  helen.brookes@kpmg.co.uk	<b>KPMG resources</b>	5
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This report provides the audit committee with an overview on progress in delivering our responsibilities as your external auditors. The report also highlights the main technical issues which are currently having an impact in local government. If you require any additional information regarding the issues included within this report, please contact a member of the audit team. We have flagged the articles that we believe will have an impact at the Authority and given our perspective on the issue:

-  High impact
-  Medium impact
-  Low impact
-  For information



# External audit progress report

# External audit progress report

This document provides the Governance and Audit Committee with a high level overview on progress in delivering our responsibilities as your external auditors.

At the end of each stage of the audit we issue certain deliverables, including reports and opinions. A summary of progress against these deliverable is provided in Appendix 1 of this report.

Area of responsibility	Commentary
<b>Financial statements</b>	<p>We have now completed the 2016/17 audit of the financial statements. This included:</p> <ul style="list-style-type: none"> <li>• Issuing an unqualified accounts audit opinion and certificate on 29 September 2017;</li> <li>• Issuing the 2016/17 Annual Audit Letter; and</li> <li>• Submitting a fee variation request to Public Sector Audit Appointments Ltd (PSAA) for £2,524 to cover the cost of the additional audit work required in 2016/17 on the implementation of a new payroll system. PSAA has not yet approved the request.</li> </ul> <p>We have started the planning process for the audit of the 2017/18 financial statements and we will present the Audit Plan to the next meeting of this Committee.</p>
<b>Value for Money</b>	<p>We have also completed the work to support the 2016/17 value for money conclusion and we issued an unqualified conclusion on 29 September 2017.</p> <p>We are in the process of updating our risk assessment ahead of the completion of the work to support the 2017/18 value for money conclusion and we will report any identified risks in the Audit Plan at the next meeting of this Committee.</p>
<b>Certification of claims and returns</b>	<p>We have completed the work on the following grants and other returns:</p> <ul style="list-style-type: none"> <li>• Housing Benefits Grant Claim 2016/17 – the claim was certified on 28 November 2017. The certified claim and Qualification Letter was sent to the Department for Work and Pensions ahead of their 30 November 2017 deadline.</li> <li>• Pooling of Housing Capital Receipts Return 2016/17 – our assurance report on the return was submitted to the Department for Communities and Local Government on 28 November 2017, ahead of the 31 December 2017 deadline.</li> </ul> <p>We will present the Annual Grants report which summarises this work to the next meeting of this Committee.</p>
<b>Other work</b>	<p>We have prepared our update on recent relevant technical matters which is attached to this report.</p>



# KPMG Resources

# Ready for General Data Protection Regulations (GDPR)?

The biggest change to rules governing data protection for more than 20 years comes into effect in May 2018, carrying fines of up to 4% of revenue or €20m for organisations that do not comply, whichever is higher. The European Privacy regulators have made it very clear they intend to use their new powers.

Managing data requires a careful strategy to ensure that it's reliable and that customers understand what you are doing with their personal information and where required that you have gained their consent. This will ensure the insights it delivers are actionable, and reduces the risk that organisations won't be perceived as intrusive as customers see more tailored services.

Based on KPMG's extensive experience in working with organisations across sectors and geographies on privacy matters, we recommend the following five step approach. This could be used specifically for the purposes of the GDPR or as a broader privacy strategy approach.

- 1) Define your privacy strategy** – Defining your privacy strategy is the first step. Without it, you can't have a consistent and coherent approach. The strategy must be defined and articulated, and then presented to senior leadership for their endorsement. You need to get it on the decision maker's agenda fast. Our recent experience has shown that most organisations will need to put investment into a privacy improvement programme.
- 2) Where are you now?** – In order to establish the size of the task ahead and what specific areas need addressing, you need to understand your organisation's current maturity. This is not a tick box exercise but a pragmatic, focused process to really understand the GDPR privacy risk exposures that exist across your organisation.
- 3) Take a pragmatic approach** – You need to build a realistic plan which will help you manage your risk to an appropriate level, in line with your overall business strategy. This does not necessarily mean taking a leading position in every single respect – but a clear view of what success looks like for you.
- 4) Coordinate and deliver** – Focusing on areas of greatest risk, you need to ensure that controls are embedded as part of day to day business operations. This will require coordination across the organisation. Make sure you have the right blend of input from legal, IT, HR and other functions and enough resources. Don't underestimate the level of effort – personal information is everywhere in your organisation.
- 5) Embed into business as usual** – Complying with the GDPR is about defining, implementing and then sustaining compliant processes. Post 2018 you will be required to demonstrate, on an ongoing basis, how you collect, use, retain, disclose and destroy personal information in line with the GDPR requirements. This impacts everything you do relating to personal information and is therefore a significant transformational activity for your organisation going forwards.

More details, including in relation to the five step approach set out above, can be found at: [www.kpmg.com/uk/privacyservices](http://www.kpmg.com/uk/privacyservices)

# Faster accounts close for Local Government

In February 2015 a new closedown timetable for Councils, Fire Authorities, Police Bodies and National Park Authorities was set out reducing both the time to prepare the accounts and complete the audit. As in prior years the Regulations retain the requirement for the draft accounts to be approved by the Responsible Finance Officer and sets out the period for the exercise of public rights.

## **The Benefits**

The Government has been keen to improve transparency of local government financial reporting. Historically there has been a disconnect between budget monitoring carried out during the year and the annual accounts closedown process producing a set of statements that bear little resemblance to the reported budget position.

## **The Risks**

Reducing the time taken to publish the financial statements presents a number of risks to authorities which will need to be addressed in order to facilitate successful faster closure. The Regulations set out the duties of the Responsible Financial Officer to have proper arrangements in place.

Potential risks include:

- failure to deliver the draft and final statements within the deadlines;
- incomplete and inaccurate financial statements (e.g. due to risk of error from increased estimation);
- reputational damage; and
- diversion of resources from other key finance activities – leading to issues in other areas.

As well as compliance with the Regulations, failure would lead to potential qualification of the VFM opinion from external auditors and critical comments from national stakeholders.

## **Lessons from bodies already closing early**

Experience elsewhere suggests there needs to be an early recognition of the additional work needed to develop the faster plan. Many Authorities have developed a project group of key senior finance officers and central and service finance office to develop the approach.

Resourcing is always recognised as an issue, but in the development of a plan, authorities need to ensure that accounts production is appropriately shared amongst staff resources, for instance, there is experience at smaller authorities that this is allocated to one person.

Fundamental to the development plan is ensuring that all contributors, including those outside of finance, are aware of the changes and they are built into the project.

KPMG have produced a thought leadership document that covers the above in more detail. This is available from your audit team.

# The route to digital business leadership

Whether disruptive technologies are viewed as a threat, an opportunity, or both, the need for digitally enabled business transformation is a survival issue for some and a strategic imperative for just about everyone else. But organizations are meeting with varying levels of success.

In this year's Harvey Nash / KPMG CIO Survey, we recognized that there was a group of respondents who are 'very effective' at using digital technologies to advance their business strategy. We have labelled these organizations 'Digital Leaders'.

Based on extensive analysis of the survey data, KPMG member firms' professional experience and conversations with clients, we have identified four key practices that set these 'digital leaders' apart from other organizations. The report describes each in more detail:

- Build on a stable and secure infrastructure
- Invest aggressively in agile and disruptive technologies
- Adept at aligning business and IT strategy
- Focused on innovation and growth

But how do you become a digital leader? KPMG's report sets out six steps that organizations can take to help close the gap, and move them down the road towards digital business leadership.

The full report can be accessed here: <https://assets.kpmg.com/content/dam/kpmg/xx/pdf/2017/09/the-route-to-digital-business-leadership.pdf>



# Technical developments

# Local government finance settlement 2017-18

Level of impact: ● (For Information)	KPMG Perspective
<p>The Department for Communities and Local Government (DCLG) has published the final local government finance settlement for 2017/18. The settlement reflects comments received by DCLG in response to its consultation, with key features including:</p> <ul style="list-style-type: none"><li>— confirmation of spending allocations for those authorities which have taken up the government’s four-year funding deal first set out in 2015;</li><li>— details of council tax referendum thresholds, including the additional social care precept, and a 2% principle for all shire district councils, and for police and crime commissioners in the lowest quartile; and</li><li>— the legislative framework for business rates reform underpinning the move towards 100% business rates retention.</li></ul> <p>For further information please see <a href="http://www.gov.uk/government/collections/final-local-government-finance-settlement-england-2017-to-2018">www.gov.uk/government/collections/final-local-government-finance-settlement-england-2017-to-2018</a></p>	<p>Committee members may want to be updated as to how this will impact on the medium term financial plans.</p>

# Minimum Revenue Provision Consultation

Level of impact ● (For Information)	KPMG Perspective
<p>The Prudential System is comprised of 4 statutory codes. The Department for Communities and Local Government is responsible for preparing the guidance on Local Authority Investments and the guidance on Minimum Revenue Provision.</p> <p>Over the past years the regulatory and economic environment has changed significantly and led the sector to consider more innovative types of investment activity. The government has also monitored changes in the practices used for calculating Minimum Revenue Provision.</p> <p>As a result the government proposes to update the guidance as part of the more general update of the statutory codes comprising the prudential framework</p> <p>Department for Communities and Local Government are consulting on the proposed framework</p> <p>This consultation seeks views on the proposals for updating the prudential framework and will last from 10 November 2017 and will conclude on 22 December 2017.</p> <p>The consultation and proposed framework can be found below.</p> <p><a href="https://www.gov.uk/government/consultations/proposed-changes-to-the-prudential-framework-of-capital-finance">https://www.gov.uk/government/consultations/proposed-changes-to-the-prudential-framework-of-capital-finance</a></p>	<p>Committee members may want to ask officers how they propose to respond to the consultation and the potential impact to the medium term financial plans.</p>

# Public Sector Internal Audit Standards (PSIAS)

Level of impact: ● (For Action)	KPMG Perspective
<p>The revised Public Sector Internal Audit Standards (PSIAS) came into force on 1 April 2017 and are included on the IASAB website (a CIPFA microsite – link below). These were agreed by the Relevant Internal Audit Standard Setters (RIASS) who are CIPFA in respect of local government bodies across the UK.</p> <p>The standards apply to local authorities and other local government bodies, including police and fire bodies, as well as government departments (including executive agencies and non-departmental public bodies) and Clinical Commissioning Groups and NHS trusts.</p> <p>The standards are based on the mandatory elements of the International Professional Practices Framework (IPPF) as follows:</p> <ul style="list-style-type: none"> <li>– Definition of internal auditing.</li> <li>– Core principles for the professional practice of internal auditing.</li> <li>– Code of ethics.</li> <li>– International standards for the professional practice of internal auditing (which comprise statements, interpretations and a glossary).</li> <li>– Plus the mission of internal auditing.</li> </ul> <p>In addition, the PSIAS include a small number of the UK public sector requirements, which indicate how internal auditors must implement the IPPF in the UK public sector including:</p> <ul style="list-style-type: none"> <li>– conforming to the Code of Ethics. If individual internal auditors have membership of another professional body then he or she must also comply with the relevant requirements of that organisation;</li> <li>– having regard to the Committee on Standards of Public Life’s Seven Principles of Public Life; and</li> <li>– the requirement for the chief audit executive to deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement. The annual internal audit opinion must conclude on the overall adequacy and effectiveness of the organisation’s framework of governance, risk management and control. The annual report must also include a statement on conformance with the Public Sector Internal Audit Standards and the results of the quality assurance and improvement programme.</li> </ul> <p>The 2017 PSIAB standards can be found at <a href="http://www.iasab.org/standards">www.iasab.org/standards</a></p>	<p>Committee members may wish to request assurance that the Internal Audit standards will be achieved.</p>

# Local authority accounts: A guide to your rights

### Level of impact: ● (For Information)

The NAO publishes a guide aimed at helping local people understand their rights to ask questions, inspect and object to local authority accounts. The updated publication, *Local authority accounts: A guide to your rights*, is available on the NAO website (at the link below).

The main changes to the guide are as follows:

- A change of title from *Council Accounts: A guide to your rights* to *Local authority accounts: A guide to your rights*, to reflect the fact that public rights apply to a wider selection of authorities than 'councils'.
- The guide contains a new Annex, which addresses issues specific to smaller authorities, such as exemption from limited assurance review, which comes into force from 2017-18 onwards.
- The guide clarifies that, while helpful to do so, it is not necessary for electors to identify an item of account in order for the objection to be eligible, particularly where they are raising issues in respect of governance, and/or are asking the auditor to issue a report in the public interest. Audit committee members are encouraged to read the guide, and to direct members of the public to in correspondence where this may be helpful.

The guide can be found at [www.nao.org.uk/code-audit-practice/council-accounts-a-guide-to-your-rights/](http://www.nao.org.uk/code-audit-practice/council-accounts-a-guide-to-your-rights/)

# Publication of 2017/18 work programme and scale of fees

### Level of impact: ● (For Information)

Following consultation, Public Sector Audit Appointments Ltd (PSAA) has published the work programme and scale fees for the audit of the 2017/18 accounts of principal local government and police bodies.

There are no changes to the overall work programme for 2017/18. Scale fees will therefore also remain at the same level as the scale fees applicable for 2016/17. This retains the significant fee reductions of 55 per cent secured since 2012/13, and continues to protect audited bodies from cost of living increases with an overall real terms saving equivalent to 61 per cent.

The audit of the 2017/18 accounts is the final year for the current audit contracts, which were extended for one year under transitional arrangements made by the Department for Communities and Local Government. For audits of the accounts from 2018/19, the provisions of *the Local Audit and Accountability Act 2014* in relation to local appointment of auditors will apply. The Secretary of State for Communities and Local Government has specified PSAA as the appointing person for principal local government and police bodies, and, in accordance with the Act, PSAA will therefore appoint auditors and set scale audit fees for bodies that have opted into its national scheme.

During the course of 2017/18 PSAA plans to make a distribution of surplus funds to principal local government and police bodies. The distribution is made possible by the transfer of an element of the Audit Commission's retained earnings prior to its closure in March 2015 and by PSAA making further efficiencies since its establishment.

The work that auditors will carry out on the 2017/18 accounts will be completed based on the requirements set out in the *Local Audit and Accountability Act 2014* and under the *Code of Audit Practice* published by the National Audit Office.

The 2017/18 work programme documents and scale fees for individual audited bodies are now available on the PSAA website at [www.psaa.co.uk/audit-and-certification-fees/201718-work-programme-and-scales-of-fees/](http://www.psaa.co.uk/audit-and-certification-fees/201718-work-programme-and-scales-of-fees/)

## Technical developments

# Local Audit (public access to Documents) Act 2017

### Level of impact: ● (For Information)

The *Local Audit (Public Access to Documents) Act 2017* (the Act) received royal assent on 27 April 2017. The Act extends rights of inspection under section 26 of the *Local Audit and Accountability Act 2014* to include journalists and citizen journalists.

The Act defines a journalist as 'any person who produces for publication journalistic material (whether paid to do so or otherwise).' Committee members will wish to note that while the Act extends rights of inspection, there are no changes in respect of auditors' additional powers and duties; the rights under the *Local Audit and Accountability Act 2014* to ask the auditor questions about the accounts, and to make an objection at audit, continue to be restricted to local government electors only.

# CIPFA consultations

### Level of impact: ● (For Information)

Members will wish to be aware that CIPFA/LASAAC are consulting on the 2018/19 *Code of Practice on Local Authority Accounting in the United Kingdom*.

The consultation will close on 6 October 2017 with responses direct to CIPFA. The changes being consulted on are:

- IFRS 9 Financial Instruments;
- IFRS 15 Revenue from Contracts with Customers;
- narrow scope amendments to International Financial Reporting Standards;
- legislative and policy changes.

A copy of the consultation can be found at [www.cipfa.org/policy-and-guidance/consultations/code-of-practice-on-local-authority-accounting-in-the-united-kingdom-2018-to-2019-invitation-to-comment](http://www.cipfa.org/policy-and-guidance/consultations/code-of-practice-on-local-authority-accounting-in-the-united-kingdom-2018-to-2019-invitation-to-comment) The deadline to respond is 6 October 2017.

In addition, CIPFA is consulting on changes to both the prudential and treasury management codes. These codes have not been updated for some time and CIPFA recognises that they needed to be revised to take into consideration new patterns of local authority borrowing and investment activity.

The prudential code consultation can be found at [www.cipfa.org/policy-and-guidance/consultations/consultation-on-proposed-changes-to-the-prudential-code](http://www.cipfa.org/policy-and-guidance/consultations/consultation-on-proposed-changes-to-the-prudential-code) and the treasury management code consultation at [www.cipfa.org/policy-and-guidance/consultations/consultation-on-treasury-management-code](http://www.cipfa.org/policy-and-guidance/consultations/consultation-on-treasury-management-code)

The closing date for responses for these consultations was the 30 September.

# NAO Report – Progress in setting up combined authorities

### Level of impact: ● (For Information)

In July, the NAO published its report on *Progress in setting up combined authorities* which concludes that for combined authorities to deliver real progress they will need to demonstrate that they can drive economic growth and contribute public sector reform.

These authorities have inherently complex structures and are not uniform. They vary in the extent of the devolution deals they have struck with government. The combined authority with the greatest degree of devolution, Greater Manchester, has now absorbed control over the office of the police and crime commissioner and fire and rescue services. Others are currently primarily focused on transport issues, as well as housing and regeneration.

The report highlights a number of risks including:

- local councillors will have limited capacity for the overview and scrutiny of combined authorities. Furthermore, in May 2017, six mayors were elected to combined authorities in England, with candidates having campaigned on manifestos which frequently made policy commitments beyond the current remits of these organisations. This raises the question of whether mayors can be credible local advocates if they only deal with the limited issues under the remit;
- a number of authorities have been unable to bring local authorities together to establish combined authorities, while areas with a long history of working together have often found it most straightforward to establish combined authorities;
- the capacity of most combined authorities is currently limited and the lack of geographical coherence between most combined authorities and other providers of public services could make it more problematic to devolve more public services in the future; and
- if the United Kingdom’s departure from the European Union (EU) results in reductions in regional funding, the economic regeneration role of combined authorities would become more pressing. Combined authorities are generally in areas which receive the most EU funding. The North West, for example, is scheduled to receive in excess of 1 billion euros in European Regional Development Funds, European Social Fund, and Youth Employment allocations between 2014 and 2020.

The report is available on the NAO website at [www.nao.org.uk/report/progress-in-setting-up-combined-authorities/](http://www.nao.org.uk/report/progress-in-setting-up-combined-authorities/)

## Technical developments

# PSAA's Value for Money tool

Level of impact: ● (For Information)

Public Sector Audit Appointments Ltd (PSAA) further updated their Value for Money Profiles tool (VFM Profiles) on 4 August 2017.

The VFM profiles have been updated with the latest available data for the following data sources:

- Alcohol related admissions to hospital (2015/16)
- Attainment by age 19 (2015/16)
- Claimant count (2017)
- Climate change statistics (2015)
- Collection rates for council tax and non-domestic rates (2016/17)
- Conception statistics (2015)
- Council tax demands and precepts statistics (2017/18)
- Delayed transfers of care (Q1 2017)
- Fire and rescue service statistics (2016)
- First time entrants into the youth justice system (2015/16)
- Fly tipping incidents and actions (2015/16)
- Fuel poverty (2015)
- Homelessness statistics (2016/17)
- Mid-year population estimates (2016)
- National road maintenance condition survey (2015/16)
- NHS health check data (2016/17)
- Pupil absence in schools (2015/16)
- School capacity (2016)
- Schools, pupils and their characteristics (2016/17)

The tool can be accessed through the PSAA website at [http://vfm.psa.co.uk/nativeviewer.aspx?Report=/profiles/VFM\\_Landing](http://vfm.psa.co.uk/nativeviewer.aspx?Report=/profiles/VFM_Landing)

## Technical developments

# PSAA report on the results of auditors' work at Local Government bodies 2016-17

### Level of impact: ● (For Information)

Public Sector Audit Appointments Ltd (PSAA) intends to publish a report on the results of auditors' work at local government bodies for 2016-17.

In December 2016, PSAA published its second report on the results of auditors' work at local government bodies covering the 2015-16 financial year.

PSAA is intending to publish a report on the results of auditors' work at principal local government bodies and small bodies for the 2016-17 audit year, covering the following:

- timing of issue of accounts opinions (early and late);
- non-standard accounts opinions;
- emphasis of matter and other matter paragraphs;
- non-standard conclusions on arrangements to secure VFM; and
- details of public interest reports and statutory recommendations issued since the previous report.

The report will include the names of individual principal bodies under each of the above categories, as appropriate, with a summary of all the principal bodies named in the report in an appendix at the end. PSAA is aiming to publish the report around mid-December 2017.

Information reported by auditors in the PSAA audit issues survey will be the primary source of information for the report.

# NAO homelessness report

### Level of impact: ● (For Information)

The NAO has published a report on Homelessness which may be of interest to members in considering bodies' arrangements to secure value for money.

The report finds that homelessness has increased across all measures since 2010, with many local authorities now seeing it as a risk to their financial sustainability. It also finds that government has not evaluated the impact of its welfare reforms on homelessness, or the impact of the mitigations that it has put in place.

The report details the increase in statutory homelessness in England in recent years, and identifies the factors driving this. It notes that although the Department for Communities and Local Government (DCLG) is responsible for tackling homelessness, during its increase, DCLG took a light touch approach to working with local authorities. This contrasts with the more interventionist approach that it has taken during previous periods of high homelessness. Although DCLG requires each local authority to have a homelessness strategy, it does not monitor their content or their progress.

DCLG has supported new legislation that will increase the responsibilities of local authorities in preventing homelessness. The Homelessness Reduction Act 2017 aims to give local authorities more responsibility for preventing homelessness. DCLG expects that these responsibilities will lead to an increase in prevention cases and a fall in the number of households that qualify for temporary accommodation.

The report finds that the ability of local authorities to respond to increased homelessness is constrained by the limited options they have to house homeless families. As set out in the NAO's assessment of the housing market in Housing in England: overview, there has been a significant reduction in social housing over the past few decades. While spending by local authorities on homelessness services such as temporary accommodation has steadily increased since 2010, spending on overall housing services has fallen by 21% in real terms over the same period. The proportion of homeless households in temporary accommodation outside their home borough increased from 13% in March 2011 to 28% in March 2017. Almost 90% of these households are from London boroughs.

The Homelessness report is available from the NAO website.

# Smith Institute report on the increase of local housing companies

### Level of impact: ● (For Information)

The Smith Institute has published a report on the rise of local housing companies (LHCs) which may be of interest to members in considering bodies' arrangements to secure value for money.

The report finds there are already over 150 LHCs, set up by local authorities to provide commercial and social housing opportunities. The Smith Institute estimates that the number of LHC's will grow to around 200 over the next three years.

The report finds LHCs are largely outside of the housing revenue and housing association regulatory framework and are often partially financed by local authorities borrowing from the public works loan board and on-lending to the LHC while making a commercial return. With the changing regulatory environment around the current updating of the prudential code and the statutory investment regulations there may be a threat to the operation model of the LHC's.

The report can be accessed through the Smith Institute.



# Appendix

## Appendix 1

# 2017/18 audit deliverables

Deliverable	Purpose	Timing	Status
<b>Planning</b>			
Fee letter	Communicate indicative fee for the audit year	April 2017	Complete
External audit plan	Outline our audit strategy and planned approach Identify areas of audit focus and planned procedures	January 2018	TBC
<b>Interim</b>			
Interim report (if required)	Details and resolution of control and process issues. Identify improvements required prior to the issue of the draft financial statements and the year-end audit. Initial VFM assessment on the Council's arrangements for securing value for money in the use of its resources.	March 2018	TBC
<b>Substantive procedures</b>			
Report to those charged with governance (ISA 260 report)	Details the resolution of key audit issues. Communication of adjusted and unadjusted audit differences. Performance improvement recommendations identified during our audit. Commentary on the Council's value for money arrangements.	September 2018	TBC

## Appendix 1

# 2017/18 audit deliverables (cont.)

Deliverable	Purpose	Timing	Status
<b>Completion</b>			
Auditor's report	Providing an opinion on your accounts (including the Annual Governance Statement). Concluding on the arrangements in place for securing economy, efficiency and effectiveness in your use of resources (the VFM conclusion).	September 2018	TBC
WGA	Concluding on the Whole of Government Accounts consolidation pack in accordance with guidance issued by the National Audit Office.	September 2018	TBC
Annual audit letter	Summarise the outcomes and the key issues arising from our audit work for the year.	November 2018	TBC
<b>Certification of claims and returns</b>			
Certification of claims and returns report	Summarise the outcomes of certification work on your claims and returns for Government departments.	December 2018	TBC



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