

**MOPAC**MAYOR OF LONDON  
OFFICE FOR POLICING AND CRIME

# MPS-MOPAC JOINT AUDIT PANEL

## 5 July 2021

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### External Audit Quarterly Update

Report by: The MOPAC Chief Finance Officer and Director of Corporate Services  
and MPS Director of Finance

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#### Report Summary

##### **Overall Summary of the Purpose of the Report**

This paper updates the Audit Panel on the work and progress of the Grant Thornton (GT) 2020/21 external audit and provides sector updates.

##### **Key Considerations for the Panel**

To note the interim audit work and that there are no significant issues to report at this stage.

##### **Interdependencies/Cross Cutting Issues**

The external audit function provides an independent opinion on the statutory accounts and the arrangements for delivering value-for-money which are used as a basis to inform the AGS and governance improvement.

#### Recommendations

The Audit Panel is recommended to:

- a. Note the external audit update report

## 1. Supporting Information

- 1.1. The March Audit Panel meeting considered the draft Annual Audit Letter 2019/20 and the early preparations for the 2020/21 external audit.

### ***Audit Panel Progress Report and Sector Update – Appendix 1***

- 1.2. The attached Audit Progress Report and Sector Update includes Grant Thornton (GT) reporting on their work to date for the 2020/21 audit including their planning work in February and March, and their interim audit work in March. Grant Thornton plan their substantive audit work to begin in July, and to issue their Audit Findings Report (AFR) on the financial statements by the end of September. The Auditor's Annual Report with their assessment of the arrangements to secure value for money (VFM) is scheduled for completion in November.
- 1.3. GT report their Early Testing Audit work via a tracker (pages 6-7) which is currently showing all items as either rated green or amber (in progress) and with no issues identified to date.
- 1.4. The Code of Audit Practice issued by the National Audit Office (NAO) this year requires changes to the work of auditors in particular in relation to the assessment of VFM and the introduction of an Auditor's Annual Report. Pages 15-17 of the attached appendix sets out the revised requirements.
- 1.5. As in previous papers Grant Thornton note the increasing complexity of financial reporting and additional demands to demonstrate the quality of the audit, and the consequent impact on audit fees.
- 1.6. In line with usual practice, GT provide links to sector developments and relevant GT publications which the Panel may wish to consider – pages 9 – 19 of Appendix 1. Topics in this quarterly update include HMICFRS report on police response to the pandemic, Home Office Provisional Police Funding Settlement, police officer uplift recruitment, Home Office review of the role of Police and Crime Commissioners (PCC), the results of the PCC elections, roads policing, the new approach to VFM, a National Audit Office paper on good practice in annual reporting, and a paper by Public Sector Audit Appointments (PSAA) on the performance of audits of the 2019/20 accounts.

### ***Other***

- 1.7. The Home Office has consulted on changing the arrangements for Public Sector Audit Appointments (PSAA) in setting and varying fees. The PSAA itself has issued a draft prospectus inviting views and comments on their proposals for a national scheme to appoint external auditors for the period 2023/24 onwards. MOPAC/MPS will consider the options for the procurement of external audit in due course.

## 2. Equality and Diversity Impact

There are no equality and diversity implications directly arising from this report.

**3. Financial Implications**

The published scale fee for 2020/21 audit work is £194k which will be funded from within existing budgets.

**4. Legal Implications**

There are no direct legal implications arising from the report.

**5. Risk Implications**

This paper relates to the MPS corporate risk register entries for resources and value for money - references 5 and 6, and MOPAC resources risk reference 1.

**6. Contact Details**

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**7. Appendices and Background Papers**

**Appendix 1** – Grant Thornton Audit Panel Progress Report and Sector Update

# Mayor's Office of Policing and Crime The Commissioner of the Police of the Metropolis Audit Progress Report and Sector Update

Year ending 31 March 2021

July 2021



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The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit planning process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect the entity or all weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

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# Introduction

## Your key Grant Thornton team members are:



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This paper provides the Joint Audit Panel with a report on progress in delivering our responsibilities as your external auditors.

The paper also includes:

- a summary of emerging national issues and developments that may be relevant to you as a police body; and
- includes a number of challenge questions in respect of these emerging issues which the Panel may wish to consider (these are a tool to use, if helpful, rather than formal questions requiring responses for audit purposes)

Members of the Joint Audit Panel can find further useful material on our website, where we have a section dedicated to our work in the public sector. Here you can download copies of our publications [www.grantthornton.co.uk](http://www.grantthornton.co.uk).

If you would like further information on any items in this briefing or would like to register with Grant Thornton to receive regular email updates on issues that are of interest to you, please contact either your Engagement Lead or Engagement Manager.

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# Progress at July 2021

## Financial Statements Audit

We undertook our initial planning for the 2020/21 audit in February and March 2021, and interim audit in March. We expect to begin our work on your draft financial statements in July.

Details of the audit work carried out to date, progress and findings are further detailed in pages 6 and 7 of this report.

We will issue a detailed Joint audit plan setting out our proposed approach to the audit of the 2020/21 financial statements by the end of June. As the Audit Panel is not due to meet again until October 2021 we propose sharing the audit plan with the panel members once it has been agreed with the Deputy Mayor for Policing and Crime and Commissioner as those charged with governance.

We will report our work in the Audit Findings Report and aim to give our opinion on the Statement of Accounts by 30 September 2021.

## Value for Money

The new Code of Audit Practice (the “Code”) came into force on 1 April 2020 for audit years 2020/21 and onwards. The most significant change under the new Code is the introduction of an Auditor’s Annual Report, containing a commentary on arrangements to secure value for money and any associated recommendations, if required.

The new approach is more complex, more involved and will make more impact. Before beginning work, we will discuss with you the timing, resourcing and fees. Further details of the new approach are set out in pages 15-17 of this report.

# Progress at July 2021 (cont.)

## Other areas

### Meetings

We met with Finance Officers in March as part of our quarterly liaison meetings and continue to be in discussions with finance staff regarding emerging developments and to ensure the audit process is smooth and effective.

## Audit Fees

During 2017, PSAA awarded contracts for audit for a five year period beginning on 1 April 2018. 2020/21 is the third year of that contract. Since that time, there have been a number of developments within the accounting and audit profession. Across all sectors and firms, the Financial Reporting Council (FRC) has set out its expectation of improved financial reporting from organisations and the need for auditors to demonstrate increased scepticism and challenge and to undertake additional and more robust testing.

Our work in the Local Government and Police sector in 2018/19 and 2019/20 has highlighted areas where financial reporting, in particular, property, plant and equipment and pensions, needs to improve. There is also an increase in the complexity of Local Government financial transactions and financial reporting. This combined with the FRC requirement that all Local Government audits are at or above the “few improvements needed” (2A) rating means that additional audit work is required.

We have reviewed the impact of these changes on both the cost and timing of audits. We have discussed this with your s151 Officer including any proposed variations to the Scale Fee set by PSAA Limited, and have communicated fully with the Joint Audit Panel.

As a firm, we are absolutely committed to meeting the expectations of the FRC with regard to audit quality and local government financial reporting.



# Early Testing Audit Tracker

We have worked closely with management and finance officers this year to support the audit process and held a wash up session in January to track and implement any lessons learned from previous year audits.

We have outlined below progress to date on risk assessment and early testing in relation to the financial statement audit.

Audit Area	Planned activity	Progress	Issues and actions	Findings	Audit progress
Planning and risk assessment	Review of control environment	We performed a review of your control environment and documented our knowledge of the business to identify significant risk areas for the audit. We performed walkthroughs of significant risk areas to determine whether controls were designed and implemented effectively. We also obtained business processes for areas that are significant to the financial statements to enhance our understanding of those areas.	No issues identified.	Green	Green
Planning and risk assessment	Accounting Estimates	To ensure our compliance with this revised auditing standard, we obtained an understanding and assessed the entity's internal controls over key accounting estimates, including: <ul style="list-style-type: none"> <li>• The nature and extent of oversight and governance over management's financial reporting process relevant to accounting estimates;</li> <li>• How management identifies the need for and applies specialised skills or knowledge related to accounting estimates;</li> <li>• How the entity's risk management process identifies and addresses risks relating to accounting estimates;</li> <li>• The entity's information system as it relates to accounting estimates;</li> <li>• The entity's control activities in relation to accounting estimates; and</li> <li>• How management reviews the outcomes of previous accounting estimates.</li> </ul>	No issues identified.	Green	Green

# Early Testing Audit Tracker (cont.)

Audit Area	Planned activity	Progress	Issues and actions	Findings	Audit progress
Risk assessment and planning	IT General Controls	As part of our risk assessment and planning we engaged our internal IT specialists to perform a review of your IT General controls over the key IT systems which feed into the financial statements. This included a review of: <ul style="list-style-type: none"> <li>- Oracle EBS (ERP system, Financial system)</li> <li>- RAM (Fixed Asset Register)</li> <li>- Active Directory (Windows domain authentication).</li> </ul>	Our work is currently in progress in this area and is subject to senior quality review, no issues have been identified to date.	In progress	In progress
Early Testing	Fixed Asset Register	You have recently implemented a new fixed asset register. As part of our early testing we gained an understanding of the process to migrate your asset base from the previous asset register to the new fixed asset system. We also performed substantive validity checks to obtain assurance that balances, both at the individual level and aggregate level had been transferred completely and accurately. Furthermore we tested the data transferred (financial and non financial) from the old system to the new, and from the new system back to the old, to gain assurance over the completeness and accuracy of data transferred.	Our work is currently in progress in this area and is subject to senior quality review, no issues have been identified to date.	In progress	In progress
Early Testing	Other Revenues	We have performed substantive testing over months 1-10 other revenue transactions to gain assurance over the occurrence and accuracy of those transactions recorded in the financial ledger.	No issues identified.	Green subject to senior quality review	Green subject to senior quality review
Early Testing	Operating Expenditure	We have performed substantive testing over months 1-10 accounts payable and non accounts payable expenditure transactions to gain assurance over the occurrence and accuracy of those transactions recorded in the financial ledger.	Our work is currently in progress in this area.	In progress	In progress

# Audit Deliverables

2020/21 Deliverables	Planned Date	Status
<p><b>Accounts Audit Plan</b></p> <p>We are required to issue a detailed accounts audit plan to the Joint Audit Panel setting out our proposed approach in order to give an opinion on the 2020-21 financial statements.</p>	April 2021	Revised- June 2021
<p><b>Interim Audit Findings</b></p> <p>We will report to you the findings from our interim audit within our Progress Report.</p>	July 2021	Included within pages 6-7 of this report.
<p><b>Audit Findings (ISA260) Report</b></p> <p>The Audit Findings Report will be reported to the September Joint Audit Panel.</p>	September 2021	Not due yet
<p><b>Auditors Report</b></p> <p>This is the opinion on your financial statements and annual governance statement.</p>	September 2021	Not due yet
<p><b>Auditor's Annual Report</b></p> <p>The key output from local audit work on arrangements to secure VFM is an annual commentary on arrangements, which will be published as part of the Auditor's Annual Report (AAR). The final version of the AAR will be published before the statutory deadline which is no more than three months after the date of the opinion on the financial statements.</p>	November 2021	Not due yet

# Sector Update

Policing services are rapidly changing. Increased demand from the public and more complex crimes require a continuing drive to achieve greater efficiency in the delivery of police services. Public expectations of the service continue to rise in the wake of recent high-profile incidents, and there is an increased drive for greater collaboration between Forces and wider blue-light services.

Our sector update provides you with an up to date summary of emerging national issues and developments to support you. We cover areas which may have an impact on your organisation, the wider Police service and the public sector as a whole. Links are provided to the detailed report/briefing to allow you to delve further and find out more.

Our public sector team at Grant Thornton also undertake research on service and technical issues. We will bring you the latest research publications in this update. We also include areas of potential interest to start conversations within the organisation and with audit committee members, as well as any accounting and regulatory updates.

- **Grant Thornton Publications**
- **Insights from sector specialists**
- **Accounting and regulatory updates**

More information can be found on our dedicated public sector and police sections on the Grant Thornton website by clicking on the logos below:

A teal rectangular button with the text "Public Sector" in white, sans-serif font, centered within the button.

Public Sector

A dark purple rectangular button with the text "Police" in white, sans-serif font, centered within the button.

Police

## Police generally responded well to exceptional circumstances of pandemic

Based on an inspection of policing between March and November 2020, Her Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) said that although there were some inconsistencies, in general police forces took immediate and decisive action to respond to the extreme circumstances of the pandemic.

HMICFRS found that during the first lockdown the demand on policing changed. There were fewer reports of some crimes such as theft and robbery, and an increased need to support the work of other frontline services as well as enforcing lockdown restrictions. This change meant forces utilised their resources differently. For example, some forces were able to clear backlogs of outstanding arrest warrants.

Inspectors also found that the fast-paced announcement and introduction of new legislation affected some forces' ability to produce timely and clear guidance for staff. This sometimes led to confusion over the difference between legislation and government guidance, with the inspectorate stressing that the police can only enforce legislation.

The inspectorate acknowledged the criticism some forces faced for their interpretation of lockdown restrictions, including undertaking road checks to identify unnecessary journeys, drone surveillance, and police action in relation to non-essential shopping and what was thought to be excessive exercise.

While these actions were viewed by some as heavy-handed or inconsistent, inspectors were assured that police forces had learnt from these instances and in general did well to maintain public trust.

The full report can be accessed [here](#).

# Home Office

## Fact sheet: Provisional Police Funding Settlement 2021/22

The Home Office has published the provisional police funding settlement for 2021/22.

The Government is proposing a total police funding settlement of up to £15.8 billion for the policing system in 2021/22. This includes funding to Police and Crime Commissioners (including capital), plus funding for counter-terrorism policing and funding for national priorities.

This is an increase of up to £636 million compared to the 2020/21 funding settlement.

The funding package includes:

- An additional £415 million Government funding to PCCs to drive the recruitment of 20,000 extra officers
- Up to an additional £288 million from council tax precept, subject to decisions by PCCs
- £1.1 billion for national priorities, including police technology

The Government has prioritised funding for Police and Crime Commissioners in this settlement. Overall funding available to PCCs will increase by up to £703 million next year – a 5.4% cash increase on the 2020/21 settlement – if PCCs make full use of their flexibility to increase precept

The fact sheet can be accessed [here](#).



# Home Office

## Recruitment drive delivers almost 9,000 additional police

An extra 8,771 police officers have been recruited to cut crime and keep communities across the country safer as part of the government's campaign to bring in 20,000 additional officers, new Home Office figures show.

As of 31 March 2021, every one of the 43 police forces in England and Wales has hit or surpassed its first-year recruitment target since the launch of the Police Uplift Programme in September 2019.

The new figures show that the government is already 44% of the way towards meeting its ambition of hiring 20,000 additional officers by 2023, with many of these new recruits already on the streets and doing their bit to protect neighbourhoods.

The Police Uplift Programme is an unprecedented opportunity to create a more representative police workforce, and the statistics show that forces are more diverse than ever before.

More women (45,996) are now employed as police officers in forces across England and Wales than ever before. Since April 2020, 42% (5,037) of the new recruits have identified as female.

The number of Black, Asian and other ethnic minority officers is also now at its highest point on record, with 10,218 officers from these communities employed in forces across England and Wales. Since April 2020, recruits from these communities have made up 10.6% (1,212) of all joiners.

The data shows the appetite for thousands to join the police has continued despite the coronavirus pandemic, with online assessment processes, virtual career fairs, and internet workshops continuing to run safely during lockdown.

The full article can be accessed [here](#).

## Home Secretary to strengthen Police and Crime Commissioner role

Police and Crime Commissioners (PCCs) will be more accountable to the communities they serve as a result of a review led by Home Secretary Priti Patel, by requiring them to explain their record on crime to the public and strengthening their relationship with the Chief Constable and force.

The review will ensure the public have transparent, democratically-elected, local leaders who are equipped to drive down crime and deliver the safer communities the public deserve. It could also see them lead a wider range of services, in time, such as fire and rescue.

The full article can be accessed [here](#).



Home Office

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# Association of Police and Crime Commissioners

## Police and Crime Commissioner Elections

Elections were held on Thursday 6 May for 35 Police and Crime Commissioners; four Police, Fire and Crime Commissioners; and three Mayors. The winning candidates taking up their posts for a three-year term from Thursday 13 May can be found [here](#).





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# Other News

## **Roads policing and road safety: How improved partnership working can resolve the post-Covid funding squeeze**

With funding for policing and the wider public sector likely to be under significant pressure in the post-Covid economic landscape, resources for roads policing may be severely stretched.

There's speculation everywhere about what the legacy of the Covid era will be, with opinion divided about the extent to which we will return to the way we used to operate. But one thing is undeniable – the Government is going to have to take action to restore the public finances to health after spending £280bn on its response to the pandemic. All sectors will be affected by this, and policing is no exception.

Policing budgets had been recovering over the last couple of years following almost a decade of austerity. The 20,000 reduction in officer numbers that was experienced between 2010 and 2018 is in the process of being reversed and there was optimism about future growth both at force level and in national policing bodies. But all that is surely set to change when the time comes for a multi-year spending review.

The full article can be accessed [here](#).

The logo for Policinginsight, with 'Policing' in blue and 'insight' in red.

# The new approach to Value for Money

## The nature of value for money work

Section 20 and 21 of the Local Audit and Accountability Act 2014 (the Act), require auditors to be satisfied that the body “has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources”. The auditor’s work on VFM arrangements is undertaken in accordance with the Code and its supporting statutory guidance. The Comptroller and Auditor General has determined through the 2020 Code and guidance that the key output from local audit work in respect of VFM arrangements is the commentary as reported in the Auditor’s Annual Report. It is therefore not a VFM arrangements ‘conclusion’ or an ‘opinion’ in the same sense as the opinion on the financial statements themselves. The Act and the Code require auditors to consider whether the body has put in place ‘proper arrangements’ for securing VFM. The arrangements that fall within the scope of ‘proper arrangements’ are set out in ‘AGN 03 Auditors’ work on VFM arrangements’, which is issued by the NAO. When reporting on these arrangements, the Code requires auditors to structure their commentary on arrangements under three specified reporting criteria:

## Financial sustainability

How the body plans and manages its resources to ensure it can continue to deliver its services, including how the body:

- ensures that it identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them;
- plans to bridge its funding gaps and identifies achievable savings;
- plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities;

- ensures that its financial plan is consistent with other plans such as workforce, capital, investment, and other operational planning which may include working with other local public bodies as part of a wider system; and
- identifies and manages risks to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions underlying its plans.

## Governance

How the body ensures that it makes informed decisions and properly manages its risks, including how the body:

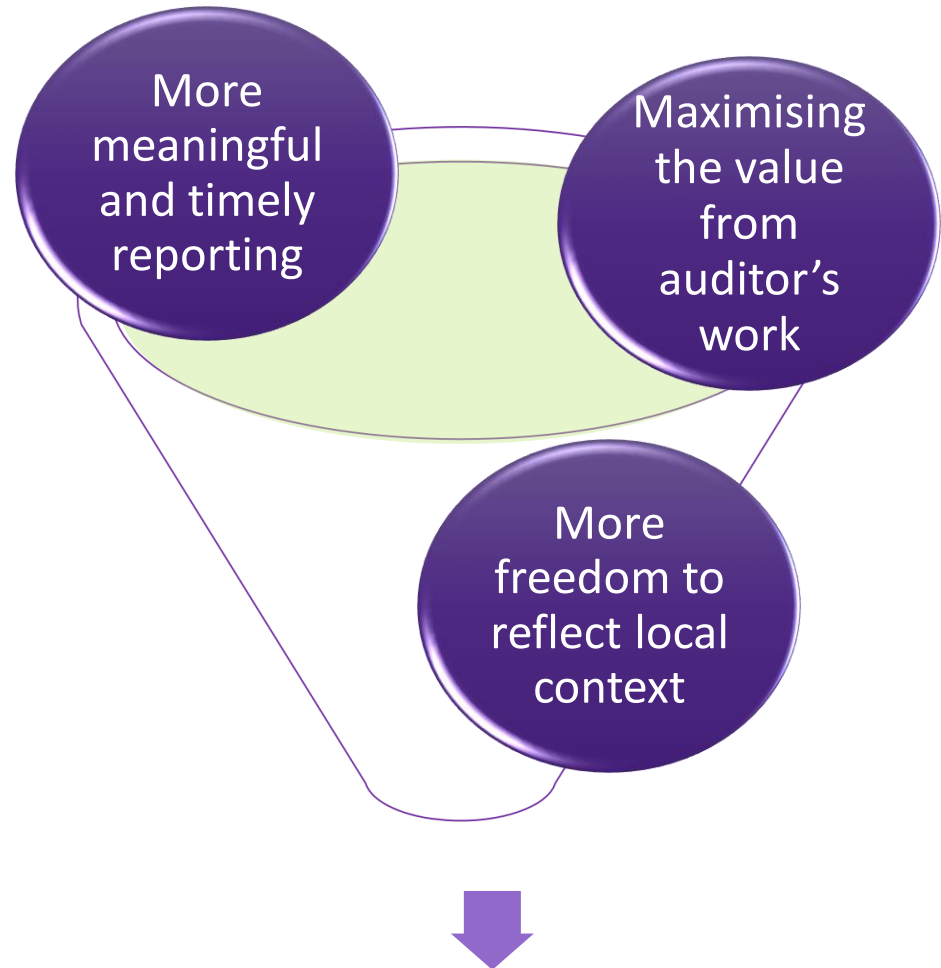
- monitors and assesses risk and how the body gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud;
- approaches and carries out its annual budget setting process;
- ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information (including non-financial information where appropriate); supports its statutory financial reporting requirements; and ensures corrective action is taken where needed;
- ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency. This includes arrangements for effective challenge from those charged with governance/audit committee; and
- monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of officer or member behaviour (such as gifts and hospitality or declarations/conflicts of interests).

# The new approach to Value for Money

## Improving economy, efficiency and effectiveness

How the body uses information about its costs and performance to improve the way it manages and delivers its services, including:

- how financial and performance information has been used to assess performance to identify areas for improvement;
- how the body evaluates the services it provides to assess performance and identify areas for improvement;
- how the body ensures it delivers its role within significant partnerships, engages with stakeholders it has identified, monitors performance against expectations, and ensures action is taken where necessary to improve; and
- where the body commissions or procures services, how the body ensures that this is done in accordance with relevant legislation, professional standards and internal policies, and how the body assesses whether it is realising the expected benefits.



**VFM arrangements commentary and recommendations**

# The new approach to Value for Money

## The table below details what will be reported in the Auditor's Annual Report:

Section of report	Content
Commentary on arrangements	An explanation of the VFM work that has been undertaken during the year, including the risk assessment and any further risk-based work. It will also highlight any significant weaknesses that have been identified and brought to the body's attention. The commentary will allow auditors to better reflect local context and draw attention to emerging or developing issues which may not represent significant weaknesses, but which may nevertheless require attention from the body itself.
Recommendations	Where an auditor concludes that there is a significant weakness in a body's arrangements, they report this to the body and support it with a recommendation for improvement.
Progress in implementing recommendations	Where an auditor has reported significant weaknesses in arrangements in the previous year, the auditor should follow up recommendations issued previously and include their view as to whether the recommendations have been implemented satisfactorily.
Use of additional powers	Where an auditor uses additional powers, such as making statutory recommendations or issuing a public interest report, this should be reported in the auditor's annual report.
Opinion on the financial statements	The auditor's annual report also needs to summarise the results of the auditor's work on the financial statements.

## The table below details the three types of recommendations that auditors can make. Auditors may make recommendations at any time during the year.

Type of recommendation	Definition
Statutory recommendation	Where auditors make written recommendations to the body under Section 24 and Schedule 7 of the Local Audit and Accountability Act 2014. A recommendation of this type requires the body to discuss and respond publicly to the report.
Key recommendation	Where auditors identify significant weaknesses in a body's arrangements for securing value for money, they have to make recommendations setting out the actions that the body should take to address them
Improvement recommendation	Where auditors do not identify a significant weakness in the body's arrangements, but still wish to make recommendations about how the body's arrangements can be improved

# Good practice in annual reporting – National Audit Office

The National Audit Office (NAO) state that the guide, launched in February, “Sets out our good practice principles for good annual reporting and provides illustrative examples taken from public sector organisations who are leading the way in this area.

The guide draws on examples of good practice from within each of the six sections of an Annual Report:

- Strategy
- Risk
- Operations
- Governance
- Measures of success
- Financial performance

The NAO also state that the guide “provides further examples where bodies have made their context more understandable to the reader through use of graphics and clear language and signposting.”

However, The NAO observe “Done well, reporting in the public sector enables the public and Parliament to understand – with ease and confidence – an organisation’s strategy and the risks it faces, how much taxpayers’ money has been spent and on what, and what has been achieved as a result.”

Further, the NAO note “The significant impacts of the pandemic emerged in the UK in mid-March 2020. This means that, for many organisations, the reporting impact will be greater in 2020-21 than in the prior year. Transparent annual reporting will help stakeholders understand the impact of COVID-19 on an organisation’s strategy, plans and operational and financial performance.”



The full report can be obtained from the NAO website:

<https://www.nao.org.uk/report/good-practice-in-annual-reports-february-2021/>

# 2019/20 audited accounts – Public Sector Audit Appointments

In December 2020 Public Sector Audit Appointments (PSAA) published figures relating to the audit of 2019/20 local authority financial statements.

PSAA report “Audit arrangements in local councils, police, fire and other local government bodies are continuing to exhibit signs of stress and difficulty. In the latest audit round, focusing on 2019/20 financial statements and value for money arrangements, fewer than 50% of bodies’ audits were completed by the revised target of 30 November.

Figures compiled by PSAA, the organisation responsible for appointing auditors to 478 local bodies, reveal that 55% (265) of audit opinions were not issued by 30 November. This is a further deterioration on 2018/19 audits when 43% of opinions (210 out of 486) were delayed beyond the then target timetable of 31 July.

This year’s timetable has been deliberately eased by Ministers in recognition of the underlying pressures on the audit process and the significant added complications arising from the Covid-19 pandemic. The pandemic has posed practical challenges for bodies in producing accounts and working papers, and for auditors to carry out their testing. Both sets of staff have had to work remotely throughout the period, and the second national lockdown came at a critical point in the cycle.

Questions and concerns about the potential implications of the pandemic for some bodies have meant that both finance staff and auditors have needed to pay particular attention to the financial position of each entity. Additionally, following a series of increasingly challenging regulatory reviews, auditors have arguably been more focused than ever on their professional duty to give their opinion only when they are satisfied that they have sufficient assurance.”



The news article can be found here:

[News release: 2019/20 audited accounts – PSAA](#)

