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External audit progress report and technical update

Nottingham City Council

June 2015

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 info

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Progress report

This document provides the 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
Financial statements	<p><i>We have completed our interim review and gained an understanding of the operation of your key controls. We have met with your finance team and Internal Auditors to update our knowledge in regard to the latest position concerning the control issues we raised last year operated by EMSS – we will have to revisit this in the summer.</i></p> <p><i>Our final accounts visit is planned for July and August and we have agreed the timing of our visit with the finance team. We have discussed the key risks and judgements made by your finance team in advance of this visit and agreed in principal approaches for some key areas of the financial statements.</i></p>
Value for Money	<p><i>We have carried out an initial review of your arrangements to provide value for money including a review of the budgeting process and discussions with finance staff and internal audit. We have no issues which we wish to raise at this stage however we are revisiting our work as part of the final accounts visit.</i></p>
Certification of claims and returns	<p><i>We have held a planning meeting in regard to the Housing Benefit Subsidy claim certification and have agreed a timeline for the audit work required to enable us to meet the November deadline.</i></p> <p><i>Over the next period we will work with your finance team to identify which other grant returns you wish us to review in relation to the 2014/15 financial year.</i></p>
Other work	<p><i>We have introduced a KPMG expert from our Cities team to members of your finance team to offer some insight in regard to how other cities are prioritising capital projects. This will enable you to follow best practice in this area.</i></p>



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KPMG resources

Area	Comments
<p>Governance Arrangements work over the Better Care Fund.</p>	<p>The £3.8 billion Better Care Fund (BCF) (formerly the Integration Transformation Fund) was announced by the Government in the June 2013 Spending Round, to ensure a transformation in integrated health and social care. The BCF is a single pooled budget to support health and social care services to work more closely together in local areas. The BCF not only brings together NHS and Local Government resources, but also provides a real opportunity to improve services and value for money, protecting and improving social care services by shifting resources from acute services into community and preventative settings.</p> <p>The governance arrangements for the BCF will therefore have to meet the requirements of all partners to achieve economy, efficiency and effectiveness in their use of resources. Each partner will also need to satisfy itself that the pooled budget complies with the requirements of its appropriate code of governance and annual governance reporting guidance.</p> <p>Each partner must also satisfy itself that all other regulatory requirements are met – for example, that discrete funding streams are only spent appropriately at a local level. Partners therefore need to make arrangements to ensure that that is happening. Additionally, there will be a requirement for an audit certificate on this expenditure and arrangements need to be in place to ensure appropriate records are kept to provide sufficient audit assurance.</p> <p>With this in mind, CCG governing bodies and Local Authority Executives are now considering whether governance arrangements and structures are fit for purpose and will ensure the effective management of the BCF and the pace of development and implementation.</p> <p>We are currently carrying out reviews of these governance arrangements and structures using the following Key Lines of Enquiry:</p> <ul style="list-style-type: none"> ■ Governance arrangements. ■ Engagement and communication. ■ Hosting arrangements. ■ Signed agreement. ■ Performance management. ■ Financial management. <p>Nottingham City CCG were learning partners as part of our pilot project in this area and we have held a workshop to help with benefits realisation for the Better Care Fund in place with the CCG.</p> <p>For more information, please contact Sue Sunderland.</p>

Area	Comments
<p>KPMG/Shelter report: Fix the housing shortage or see house prices quadruple in 20 years</p>	<p>Without a radical programme of house building, average house prices in England could double in just ten years to £446,000 at current prices, according to research. In twenty years they could quadruple, with the average house price estimated to rise to over £900,000 at current prices by 2034 if current trends continue.</p> <p>The research from KPMG and Shelter also reveals that more than half of all 20-34 year olds could be living with their parents by 2040, as soaring housing costs caused by the shortage of affordable homes leave more and more people priced out of a home of their own.</p> <p>The warning comes in a landmark report from KPMG and Shelter outlining how the 2015 government can turn the tide on the nation's housing shortage within a single parliament. With recent government figures showing that homeownership in England has been falling for over a decade, the consequences of our housing shortage are already being felt.</p> <p>The report sets out a blueprint for the essential reforms that will increase the supply of affordable homes and stabilise England's rollercoaster housing market. It calls on politicians to commit to an integrated range of key measures, including:</p> <ul style="list-style-type: none"> ■ giving planning authorities the power to create 'New Homes Zones' that would drive forward the development of new homes. Combined with infrastructure, this would be led by local authorities, the private sector and local communities, and self-financed by sharing in the rising value of the land; ■ unlocking stalled sites to speed up development and stop land being left dormant, by charging council tax on the homes that should have been built after a reasonable period for construction has passed; ■ introducing a new National Housing Investment Bank to provide low cost, long term loans for housing providers, as part of a programme of innovative ways to finance affordable house building; ■ helping small builders to get back into the house building market by using government guarantees to improve access to finance; and ■ fully integrating new homes with local infrastructure and putting housing at the very centre of City Deals, to make sure towns and cities have the power to build the homes their communities need. <p>To read the report, visit www.kpmg.com/UK/en/IssuesAndInsights/ArticlesPublications/Pages/building-the-homes-we-need-programme-2015.aspx</p> <p>For more information, please contact Richard Walton.</p>

Area	Comments
Better Care Fund Support Programme	<p>The Better Care Fund Support Programme aims to help areas to overcome the barriers to the successful implementation of the Better Care Fund plans across England in 2015/16. KPMG is one of the partners that successfully bid to deliver the programme, on behalf of NHS England, alongside the Social Care Institute for Excellence ('SCIE'), PPL Consulting and the Berkeley Partnership.</p> <p>The focus has been on practical implementation support to deliver better care for the local population. Support has included:</p> <ul style="list-style-type: none"> ■ Conferences, webinars and regional clinics – to explore the barriers to change and develop local plans to overcome them; ■ The Better Care Exchange – an online interactive space for knowledge sharing and collaboration (currently in development); ■ Virtual clinics – telephone support for BCF leads to discuss individual site issues with integration experts; and ■ Coaching and support – to enable good practice and insight gathering from within the BCF programme to support Better Care Learning Partners. <p>A number of 'How to guides' have been developed on how to:</p> <ul style="list-style-type: none"> ■ lead and manage Better Care implementation: www.scie.org.uk/about/files/nhs-england-bcf-leadership-how-to-guide.pdf ■ bring budgets together and use them to develop coordinated care provision: www.scie.org.uk/about/files/nhs-england-bcf-budgets-how-to-guide.pdf ■ work together across health, care and beyond: www.scie.org.uk/about/files/how-to-work-together-across-health-care-and-beyond.pdf <p>The support programme also includes webinars. Further webinars are scheduled, but at present they cover the following topics:</p> <ul style="list-style-type: none"> ■ Joint working; ■ Section 75 Arrangements – Pooled and unpooled budgets; and ■ Data sharing: <p>More details on the programme, and a link to the webinar recordings, can be found on the SCIE website at www.scie.org.uk/about/partnerships-better-care.asp</p> <p>For more information, please contact Sue Sunderland.</p>

Area	Comments
Audit Committee Institute: Local Government Seminar Series – Autumn 2015	<p>Our Audit Committee Institute ('ACI') events have been designed to provide you with sessions that help you consider the challenges faced by Local Government bodies today, and to help you think about the questions you want to be asking in relation to the assurance you need.</p> <p>Our bespoke seminars are tailored to your needs, offering you the opportunity to discuss and share best practice with your peers. They will encourage and spark debate and give you the opportunity to reflect on your role and how your organisation can meet the challenges ahead.</p> <p>Our Winter Local Government sessions will be led by specialists from our dedicated Local Government practice and will focus on hot topics in the sector.</p> <p>Invites will be sent to Audit Committee members in Summer 2015 with the event taking place in the Autumn.</p> <p>For more information, please contact Richard Walton.</p>



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Technical update

Area	Level of Impact	Comments	KPMG perspective
<p>CIPFA and HFMA guidance on the Better Care Fund and S.75 budgets</p>	<p style="text-align: center;">● High</p>	<p>The Healthcare Financial Management Association (HFMA), in conjunction with the Chartered Institute of Public Finance and Accountancy (CIPFA), has released for finance professionals as part of plans to implement the Better Care Fund.</p> <p>The guidance looks at:</p> <ul style="list-style-type: none"> ■ the legislation and regulations that underpin the operation of a pooled budget; ■ the finance, governance and operational arrangements that clinical CCGs and local authorities had to have in place before the Better Care Fund ‘went live’ on 1 April 2015; and ■ the accounting standards that will apply and need to be considered in advance of preparing the signed agreement that will underpin the pooled budget. <p>Whilst the guidance has been prepared by the HFMA and is primarily targeted at NHS bodies, it also covers local authorities and so may be of interest of local government bodies.</p> <p>For further information see the HFMA guidance at http://www.hfma.org.uk/NR/rdonlyres/7BF426D9-4CDE-4D4A-B6F9-16CDD17E5F9D/0/BCFguidance.pdf</p>	<p><i>The Committee may wish to seek assurances these costs are being accounted for appropriately and that where errors have been made, there are plans to address them.</i></p>

Area	Level of impact	Comments	KPMG perspective
<p>LAAP bulletin 101: accounting for non-current assets used by local authority maintained schools</p>	<p>● Medium</p>	<p>In December 2014 CIPFA issued <i>LAAP bulletin 101: accounting for non-current assets used by local authority maintained schools</i>. The bulletin focuses on the accounting treatment for the non-current assets used by schools under the Code.</p> <p>The bulletin is based on information that CIPFA has received from the national faith representative bodies and CIPFA cannot confirm whether these arrangements operate as described locally. Paragraph 33 of the Bulletin therefore concludes:</p> <p style="padding-left: 40px;">“Local authorities will need to establish that the situation and analysis exists for VA [voluntary aided], VC [voluntary controlled] schools and foundation schools where assets are owned by religious bodies in their area and assure themselves as to the extent to which this situation is applicable.”</p> <p>However, it is the view of the bulletin that for most VA and VC schools, the local authority would not reflect the value of the school buildings or land within their financial statements.</p> <p>The bulletin also addresses the issue of foundation schools; at these schools, the school’s main non-current assets are often owned by a trust. The bulletin advises that where the trust is under the common control of the school then the non-current assets should be recognized by the local authority.</p> <p>The bulleting can be found on CIPFA’s website at www.cipfa.org/policy-and-guidance/laap-bulletins/laap-101</p>	<p><i>The Committee may seek assurances that the schools used by the Authority are being accounted for correctly.</i></p>

Area	Level of impact	Comments	KPMG perspective
<p>NAO report: Public Health England's grant to local authorities</p>	<p>● Medium</p>	<p>This report finds that Public Health England ('PHE') has made a good start in supporting local authorities with their new responsibilities for public health. The National Audit Office ('NAO') considers however that it is too early to tell whether PHE's approach is achieving value for money. Auditors may find that the report is helpful when planning their work on the 2014/15 conclusion on arrangements to secure VFM.</p> <p>PHE provides advice to local authorities on public health and gives them a ring-fenced grant to carry out their new public health responsibilities – £2.7 billion in 2013/14. The agency has, however, encountered some problems with the accuracy of how local authorities record what has been spent on public health.</p> <p>Spending on different aspects of public health varies significantly between local authorities, reflecting the differing needs and circumstances of different areas. The NAO found, however, examples where spending decisions were not obviously aligned to local needs and priorities. The NAO found that PHE could do more to identify these examples and offer appropriate advice and support to local authorities.</p> <p>Authorities may find that the report is helpful when assessing their arrangements for their new responsibilities for public health. The report is available on the NAO website at www.nao.org.uk/report/public-health-englands-grant-to-local-authorities/</p>	<p><i>The Committee may seek assurances over the current status of the arrangements that the Authority has put in place to meet the new responsibilities for public health.</i></p>

Area	Level of impact	Comments	KPMG perspective
Transfer of Audit Commission responsibilities from 1 April 2015	<p style="text-align: center;">● Low</p>	<p>The work that auditors will carry out on 2015/16 accounts will be completed under the new Code of Audit Practice ('the Code') that the NAO is developing. Under the <i>Local Audit and Accountability Act 2014</i> the Audit Commission's responsibility to prepare and publish a Code transferred to the NAO.</p> <p>From 1 April 2015, Public Sector Audit Appointments ('PSAA'), set up by the Local Government Association as an independent company, oversees the Commission's audit contracts until they end in 2017, or 2020 if extended by DCLG. PSAA's responsibilities will include setting fees, appointing auditors and monitoring the quality of auditors' work. The responsibility for making arrangements for housing benefit subsidy certification and for publishing the Commission's value for money profiles tool will also transfer to PSAA.</p> <p>The Commission's other functions will also transfer to new organisations, with local value for money studies as well as responsibility for the Code of Audit Practice transferring to the NAO. Following its public consultation, the NAO's final draft Code of Audit Practice was laid in Parliament on Monday 12 January 2015. The Code will apply for audits relating to financial year 2015/16 and beyond; 2014/15 audits will continue under the existing Audit Commission's 2010 Code.</p> <p>The National Fraud Initiative continues and has now been transferred to the Cabinet Office.</p> <p>The Commission recently wrote to audited bodies and other stakeholders with more information about the transfer of the Commission's functions and where to find details on specific questions.</p> <p>The PSAA website: www.psa.co.uk/</p> <p>The NAO website: www.nao.org.uk/code-audit-practice/#</p> <p>The Cabinet Office website: www.gov.uk/government/collections/national-fraud-initiative</p>	<p><i>The Committee may wish to enquire of officers whether they have received any such communications from the Audit Commission and the details of any response.</i></p>

Area	Level of impact	Comments	KPMG perspective
Audit Commission VFM profiles: Update	<p style="text-align: center;">●</p> <p style="text-align: center;">Low</p>	<p>The Audit Commission's value for money ('VFM') profiles are now updated and contain the following changes:</p> <ol style="list-style-type: none"> 1. The latest 2013/14 data for the revenue outturn returns now shows in all relevant sections. 2. A new section about public health spending contains the relevant spend data, context and performance measures. This section has six sub sections covering: <ul style="list-style-type: none"> ■ adults physical health; ■ children's physical health; ■ sexual health; ■ smoking and tobacco; ■ substance misuse; and ■ other services and programmes. 3. The nearest neighbours' groupings have been updated using the latest groupings published by CIPFA in November 2014. Although the methodology for the groupings has not changed, the data that is used within the methodology has been updated to create the new groupings. 4. The financial resilience section has been updated with the relevant expenditure data related to income from the rates retention scheme and the spend on administration of council tax local support. 5. All other performance and contextual datasets where possible have the latest available data (with the exception of the children and young people and adults sections which will be updated later in the year as more data becomes available). <p>Auditors may find reference to the updated profiles helpful when planning their work on the 2014/15 conclusion on arrangements to secure VFM.</p> <p>The VFM profiles are now maintained by the PSAA and are available on their website at http://vfm.psaa.co.uk/nativeviewer.aspx?Report=/profiles/VFM_Landing</p>	<p><i>The Committee may wish to seek whether the Authority use the updated VFM profiles to help benchmark performance.</i></p>


Area	Level of impact	Comments	KPMG perspective
<p>Change to audit requirements for joint committees from 2015/16</p>	<p>● Low</p>	<p>DCLG has confirmed that 2014/15 will be the final year for which joint committees will require a statutory audit. <i>The Local Audit and Accountability Act 2014</i> ('the Act') which applies to audit work on the 2015/16 accounts no longer includes joint committees in the schedule of bodies requiring a statutory audit. From 2015/16, participating local authorities are free to arrange for an audit of their joint committees on a voluntary basis, and may opt to do so where joint committees are particularly large, complex or high risk.</p> <p>Authorities will wish to note the change to joint committee audit requirements from 2015/16 onwards, and consider what level of assurance they require on the operation and financial reporting of their joint committees.</p>	<p><i>The Committee may want seek assurances over what arrangements will replace the statutory audit for 2015/16 for any Joint Committees.</i></p>

Area	Level of impact	Comments	KPMG perspective
LAAP bulletin 102: accounting for collaboration – transition issues	<p style="text-align: center;">● Low</p>	<p>On 16 February CIPFA issued the <i>LAAP bulletin 102: accounting for collaboration – transition issues</i>. The bulletin provides guidance on issues that may arise when making the transition to the new requirements for collaborative arrangements under the revised provisions of the <i>Code of Practice on Local Authority Accounting in the UK 2014/15</i> ('the Code'). Chapter 9 Group Accounts of the Code contains revised provisions following the issue of new IFRS standards and the amendment of related existing standards. The bulletin deals with issues specifically relating to making the transition from the old to the new arrangements.</p> <p>The new provisions affect three main areas:</p> <ol style="list-style-type: none"> 1. a new definition of subsidiaries based on a remodelled control test (IFRS 10 Consolidated Financial Statements); 2. new classifications for joint operations and joint ventures (IFRS 11 Joint Arrangements); and 3. extended and revised disclosure requirements for group accounts (IFRS 12 Disclosure of Interests in Other Entities). <p>The bulletin deals with issues specifically relating to making the transition from the old to the new arrangements.</p> <p>The bulleting can be found on CIPFA's website at www.cipfa.org/policy-and-guidance/laap-bulletins/laap-102</p>	<p><i>The Committee may seek assurances that the Authority are accounting correctly for their collaborative arrangements under the revised provisions of the Code.</i></p>

Area	Level of impact	Comments	KPMG perspective
<p>The Accounts and Audit Regulations 2015</p>	<p>● Low</p>	<p>On 17 February 2015 the <i>Accounts and Audit Regulations 2015</i> ('the Regulations') were laid before Parliament, having been signed by the Minister under the <i>Local Audit and Accountability Act 2014</i> on 12 February. Authorities should note, however, that the 2011 regulations, which were issued under the Audit Commission Act 1998, continue to apply for the completion of 2014/15 audits.</p> <p>The Council is a Category 1 authority under the Regulations. As such, the major changes arising from the regulations will be:</p> <ul style="list-style-type: none"> ■ the removal of the 30 June deadline for the section 151 officer to certify the financial statements; and ■ moving the deadline for issuing the audit certificate and publishing the financial statements from 30 September to 31 July, from 2016/17 onwards. <p>The rest of the 2015 regulations come into effect for financial years beginning on or after 1 April 2015 and therefore will first apply for 2015/16 audits.</p> <p>The Regulations can be found on the UK Legislation website at www.legislation.gov.uk/uksi/2015/234/contents/made</p>	<p><i>The Committee may wish to note that these regulations only apply from the 2015/16 audit, and consider the timing of the 2015/16 and 2016/17 audits.</i></p>

Area	Level of Impact	Comments	KPMG perspective
<p>LAAP Bulletin 103: closure of the 2014/15 accounts and related matters</p>	<p>● Low</p>	<p>On 27 March CIPFA issued <i>LAAP Bulletin 103: closure of the 2014/15 accounts and related matters</i> which clarifies a number of issues with regard to the preparation of 2014/15 financial statements in response to FAQs in relation to:</p> <ul style="list-style-type: none"> ■ accounting for local authority maintained schools in England and Wales; ■ accounting for local authority maintained schools transferring to academy status; ■ <i>LAAP Bulletin 102: accounting for collaboration – transition issues</i>; and ■ amendments to the 2015/16 Code regarding the frequency of valuations. <p>The Bulletin also highlights a number of other issues affecting the closure of the 2014/15 accounts:</p> <ul style="list-style-type: none"> ■ accounting standards that have been issued but have not yet been adopted, including IFRS 13 Fair Value Measurement; ■ use of example financial statements for preparation of the 2014/15 accounts; and ■ technical alerts, including changes to holiday pay calculations following recent Employment Appeal Tribunal rulings and NDR provisions for refunds granted on appeal against the rateable value of business properties. <p>For future accounting periods, the Bulletin also provides an update on issues affecting 2015/16 and on the measurement of transport infrastructure assets in 2016/17. The final section of the Bulletin includes an update from HM Treasury and the Department for Communities and Local Government covering the Whole of Government Accounts return for 2014/15.</p> <p>The bulletin can be found on CIPFA’s website at www.cipfa.org/policy-and-guidance/laap-bulletins/laap-103-closure-201415-accounts</p>	<p><i>The Committee may wish to seek assurances that the LAAP Bulletin has been considered and the implications for the 2014/15 financial statements are understood.</i></p>

Area	Level of Impact	Comments	KPMG perspective
CIPFA Treasury and Capital Management Panel bulletin – April 2015 update	<p style="text-align: center;">● Low</p>	<p>CIPFA’s Treasury and Capital Management Panel has issued its latest bulletin. These bulletins contain topical treasury management issues which may be of relevance to local authority treasury teams. The latest bulletin covers:</p> <ul style="list-style-type: none"> ■ Public Works Loan Board (PWLB) governance changes; ■ regulatory changes; ■ Lender’s Option, Borrower’s Option loans (LOBOs); ■ IFRS 13 and IFRS 9; ■ Islamic finance; ■ publications update; and ■ UK Municipal Bonds Agency. <p>The bulletin can be found on CIPFA’s website at www.cipfa.org/policy-and-guidance/technical-panels-and-boards/treasury-and-capital-management-panel/newsletters-and-bulletins</p>	<p><i>The Committee may wish to seek assurances the issues that are relevant for their treasury management teams are being addressed.</i></p>

Area	Level of impact	Comments	KPMG perspective
NAO Code of Audit Practice 2015/16	 Low	<p>Following its public consultation, the NAO's final draft Code of Audit Practice was laid in Parliament on Monday 12 January 2015; it has now been approved.</p> <p>The Code will apply for audits relating to financial year 2015/16 and beyond. The former Audit Commission Code continues to apply for 2014/15 audits</p> <p>Further details can be found on the NAO website at http://www.nao.org.uk/code-audit-practice/</p>	<p><i>The Committee may wish to seek assurances that the finance department is aware of the requirements of the Code for 2015/16 Audit.</i></p>

Area	Level of impact	Comments
Audit Commission VFM briefing: Council tax and business rates collection	<p style="text-align: center;">●</p> <p style="text-align: center;">For information</p>	<p>The Audit Commission published an update to the Council tax and business rates collection VFM briefing in March 2015, the last in its series of VFM data briefings analysing data in the VFM Profiles. The briefing looks at the amount of council tax and business rates councils collected and their collection rates in 2013/14 – the first year of new localised council tax support schemes and business rate retention arrangements.</p> <p>By the end of 2013/14 councils had collected £46.05 billion of the £47.26 billion due to be paid that year, leaving £1.21 billion uncollected. Council tax collection rates were 0.4 per cent lower than in 2012/13 but business rates collection rates were 0.2 per cent higher. Council tax debt from 2013/14 and previous years increased by 6 per cent. The proportion of debt from previous years that councils collected ranged from 2 per cent to 76 per cent and the proportion of debt written off ranged from 1 per cent to 32 per cent.</p> <p>Nearly four fifths of councils collected more business rates in 2013/14 than they did in 2012/13 in real terms and so were likely to benefit from the new business rates retention arrangements.</p> <p>The update can be found on the Commission’s website at www.audit-commission.gov.uk/information-and-analysis/value-for-money-briefings-2/</p>

Area	Level of impact	Comments
Audit Commission report: Data quality matters	<p style="text-align: center;">●</p> <p style="text-align: center;">For information</p>	<p>In February 2015 the Audit Commission published its report, <i>Data quality matters</i>, which reports on the past work of the Commission and its appointed auditors in relation to data quality. The report reinforces the enduring importance of the standards for better quality data which the Commission had previously issued, summarising the past data quality work, drawing out key messages and highlights learning points for future consideration of arrangements to assure data quality by those responsible for governance in audited bodies.</p> <p>The report is available from the Commission’s website at www.audit-commission.gov.uk/2015/02/data-quality-matters/</p>



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Appendix

Appendix 1 – 2014/15 Audit deliverables

Deliverable	Purpose	Timing	Status
Planning			
Fee letter	Communicate indicative fee for the audit year	March/April 2015	Complete
External audit plan	Outline our audit strategy and planned approach Identify areas of audit focus and planned procedures	January 2015	Complete
Substantive procedures			
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 2015	TBC
Completion			
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 2015	TBC
WGA	Concluding on the Whole of Government Accounts consolidation pack in accordance with guidance issued by the National Audit Office.	September 2015	TBC
Annual audit letter	Summarise the outcomes and the key issues arising from our audit work for the year.	November 2015	TBC
Certification of claims and returns			
Certification of claims and returns report	Summarise the outcomes of certification work on your claims and returns for Government departments.	December 2015	TBC



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