

## Informing the audit risk assessment for Pendle Borough Council 2021/22

### General Enquiries of Management

<p>1. What do you regard as the key events or issues that will have a significant impact on the financial statements for 2022/23?</p>	<p>The most significant financial issue for 2021/22 remained the impact of the Covid-19 Pandemic on the Council, its activities and its financial position. Covid funding and reconciliation covered a number of areas which need to be reconciled and accounted for.</p> <ol style="list-style-type: none"> <li>1. Business Rates system and reliefs under CARF</li> <li>2. Covid Grant through the Business Rates system (Omicron grant)</li> <li>3. Additional Restrictions Grant for Covid grants to Businesses (ARG5 and 6)</li> <li>4. Household Support Grant</li> <li>5. COMF (Contain Outbreak Management Fund), SIP (Self Isolation payments) and PSP (Personal Support Payments)</li> <li>6. General Covid19 Grant from 2020/21</li> </ol> <p>In addition, the Council changed Administration in May 2021 having reduced the number of Elected members down to 33 and the Council coming under Conservative control with a new Leader. The Chief Executive left in July 2021 and a new Chief executive started in October 2022 as well as a new Chief Finance Officer (Section 151) in November 2021. A new Deputy Section 151 (Financial Services Manager) was appointed in January 2021.</p>
<p>2. Have you considered the appropriateness of the accounting policies adopted by Pendle Borough Council? Have there been any events or transactions that may cause you to change or adopt new accounting policies?</p>	<p>The Council has reviewed the Accounting Policies that will be used in the preparation of the Statement of Accounts.</p> <p>There were changes to the Policies as set out with the exception of increasing the de minimis limits for Accruals from £500 to £1,000 and increasing capital from £5,000 to £10,000.</p>
<p>3. Is there any use of financial instruments, including derivatives?</p>	<p>The use of Financial Instruments is determined by the Council's Treasury Management Policy and Strategy. The Council does use Financial Instruments but of a typical nature, eg PWLB loans. There is no use of derivatives.</p>
<p>4. Are you aware of any significant transaction outside the normal course of business?</p>	<p>With the exception of the response to the Covid-19 Pandemic, there have been no transactions outside the normal course of the Council's business.</p>
<p>5. Are you aware of any changes in circumstances that would lead to impairment of non-current assets?</p>	<p>None that are likely to have a material impact on the Council's non-current assets as at the Balance Sheet date.</p>

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6. Are you aware of any guarantee contracts?	None.
7. Are you aware of the existence of loss contingencies and/or un-asserted claims that may affect the financial statements?	None that are considered material and that will affect the reported financial position of the Council.
8. Other than in house solicitors, can you provide details of those solicitors utilised by Pendle Borough Council during the year. Please indicate where they are working on open litigation or contingencies from prior years?	<p>The Council has used Solicitors in the normal course of its activities. This includes, for example, advising on legal agreements to do with the acquisition and disposals of land and property interests, contracting with suppliers to deliver services etc.</p> <p>The Council instructed Anthony Collins LLP to review the Liberata contract and to provide advice on how best to manage the Contract post Covid-19.</p>
9. Have any of Pendle Borough Council's service providers reported any items of fraud, non-compliance with laws and regulations or uncorrected misstatements which would affect the financial statements?	None that are known.
10. Can you provide details of other advisors consulted during the year and the issue on which they were consulted?	<p>The Council has used a range of Advisors during the course of its normal activities. None of these are likely to have a material impact on the financial information reported in the financial statements.</p> <p>Examples of these include:-</p> <ul style="list-style-type: none"> <li>- Link Treasury Services – who provide advice to the Council on Treasury Management activities</li> <li>- ACS Ltd – Various Business Grant Policies</li> <li>- Analyse Local – Business Rates Appeals Provision</li> <li>- Hatch Urban Solutions – Nelson Town Deal</li> <li>- Cushman and Wakefield – Nelson Masterplan</li> </ul>

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### Fraud

1. Have Pendle Borough Council assessed the risk of material misstatement in the financial statements due to fraud?	In support of the information presented in the financial statements, the Council has in place strong corporate governance arrangements for the prevention and detection of fraud that might lead to a material misstatement of the financial statements.
How has the process of identifying and responding to the risk of fraud been undertaken and what are the results of this process?	The Council reviews its internal control framework in a range of areas. In particular, the Council undertakes a risk-based approach to the development of its Internal Audit Strategy and the delivery of an Annual Internal Plan. The basis of the development of the plan is an Audit Needs Analysis for each auditable area and this takes into consideration the risk of fraud in the Council's activities, particularly those where the risk of fraud is considered to be greatest and plans audit resources appropriately. Details of the Internal Audit Strategy and the Annual Internal Plan are reported to the Accounts and Audit Committee on a regular basis. Equally, the Accounts and Audit Committee receive an Annual Internal Audit Report in which the Head of Internal Audit provides an opinion on the internal control system.

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<p>How does Pendle Borough Council's risk management processes link to financial reporting?</p>	<p>At the same time, the Chief Finance Officer undertakes an annual review of the effectiveness of the Council's system of internal controls, including the role of internal audit, to provide the Accounts and Audit Committee with assurance (or otherwise) that the system has operated effectively during the year.</p> <p>The Council has in place an Anti-Fraud, Theft and Corruption Policy and Strategy. This was last considered by the Accounts and Audit Committee in November 2020 along with the Anti-Money Laundering Policy, the Anti-Bribery Policy and the Whistleblowing Policy. In support of these policies, the Council has a Fraud Response Plan which is used to determine and guide how investigations to alleged frauds in undertaken.</p> <p>The Council's Employees are provided with an annual reminder to consider these policies in the course of the work they do on behalf of the Council. Where there is alleged fraud, theft or corruption, appropriate investigations are undertaken either by Internal Audit or by an appointed Senior Manager. The outcome of these investigations are considered by Senior Management and, where necessary, by the Accounts and Audit Committee.</p> <p>The Council also participates in the National Fraud Initiative. Records are provided to the NFI and all of the matches reported by the NFI are investigated (again, using a risk based approach). Likewise, in relation to alleged Benefit Fraud, the Council works with the DWP through the Single Fraud Investigation Service.</p> <p>The Council's Risk Management processes are based upon a Risk Management Policy and Strategy. Both Policy and Strategy are kept under review. In support of this, the Council maintains a Strategic Risk Register which incorporates a range of risks associated with financial matters.</p> <p>At the same, the Council has robust budget monitoring and closure of accounts processes that highlight and provide explanations for variances in actual income and expenditure compared to budget. With this, there is a clear understanding of the materiality of budgets and their impact on the financial position of the Council.</p>
<p>2. What have you determined to be the classes of accounts, transactions and disclosures most at risk to fraud?</p>	<p>Fixed Assets (recording of asset acquisitions and disposals, valuation of land and buildings)</p> <p>Current Assets/Liabilities (revenue recognition, cash transactions, estimate of debtors and creditors, provisions for losses, valuation of arrears etc)</p> <p>Expenditure (nature of expenditure, material amounts etc)</p>
<p>3. Are you aware of any instances of actual, suspected or alleged fraud, errors or other irregularities either within Pendle Borough Council as a whole or within specific departments since 1 April 2020?</p>	<p>None that are considered material in the context of the Council's Statement of Accounts.</p>

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As a management team, how do you communicate risk issues (including fraud) to those charged with governance?	Matters of risk are report to the Council's Policy and Resources Committee as part of a quarterly Strategic Monitoring Report. The Risk Management Policy, Strategy and the detailed Strategic Risk Register are reported to the Accounts and Audit Committee on a regular basis.
4. Have you identified any specific fraud risks?	As part of the development of the Strategic Internal Audit Plan, from which the annual internal plan is derived, the potential for fraud is one matter that is considered in risk-based approach to the allocation of audit resources.
Do you have any concerns there are areas that are at risk of fraud? Are there particular locations within Pendle Borough Council where fraud is more likely to occur?	None that are not part of the normal operation of a multi-faceted Organisation.
5. What processes do Pendle Borough Council have in place to identify and respond to risks of fraud?	The Council has in place a robust Corporate Governance Framework
6. How do you assess the overall control environment for Pendle Borough Council, including:	<p>Annually, the Council reviews its internal control framework in a range of areas. In particular, the Council undertakes a risk-based approach to the development of its Internal Audit Strategy and the delivery of an Annual Internal Plan. The basis of the development of the plan is an Audit Needs Analysis for each auditable area and this takes into consideration the risk of fraud in the Council's activities, particularly those where the risk of fraud is considered to be greatest and plans audit resources appropriately. Details of the Internal Audit Strategy and the Annual Internal Plan are reported to the Accounts and Audit Committee on a regular basis. Equally, the Accounts and Audit Committee receive an Annual Internal Audit Report in which the Head of Internal Audit provides an opinion on the internal control system.</p> <p>At the same time, the Chief Finance Officer undertakes an annual review of the effectiveness of the Council's system of internal controls, including the role of internal audit, to provide the Accounts and Audit Committee with assurance (or otherwise) that the system has operated effectively during the year.</p> <p>The Council has in place an Anti-Fraud, Theft and Corruption Policy and Strategy. This was last considered by the Accounts and Audit Committee in November 2020 along with the Anti-Money Laundering Policy, the Anti-Bribery Policy and the Whistleblowing Policy. In support of these policies, the Council has a Fraud Response Plan which is used to determine and guide how investigations to alleged frauds in undertaken.</p>
If internal controls are not in place or not effective where are the risk areas and what mitigating actions have been taken?	The Council's Employees are provided with an annual reminder to consider these policies in the course of the work they do on behalf of the Council. Where there is alleged fraud, theft or corruption, appropriate investigations are undertaken either by Internal Audit or by an appointed Senior Manager. The outcome of

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	these investigations are considered by Senior Management and, where necessary, by the Accounts and Audit Committee.
What other controls are in place to help prevent, deter or detect fraud?	The Council also participates in the National Fraud Initiative. Records are provided to the NFI and all of the matches reported by the NFI are investigated (again, using a risk based approach). Likewise, in relation to alleged Benefit Fraud, the Council works with the DWP through the Single Fraud Investigation Service.
Are there any areas where there is a potential for override of controls or inappropriate influence over the financial reporting process (for example because of undue pressure to achieve financial targets)?	
7. Are there any areas where there is potential for misreporting?	There are no known material areas to be high risk where there is a potential for misreporting.
8. How does Pendle Borough Council communicate and encourage ethical behaviours and business processes of it's staff and contractors?	The Council maintains a Local Code of Corporate Governance based on the CIPFA/Solace Framework. This captures all facets of the Council's Corporate Governance arrangements. At the heart of how the Council operates is the Constitution which comprises information on how the Council operates including the role of the Council and Committees, Rules of Procedure (including Financial and Contract Procedure Rules) and various Codes and Protocols.
How do you encourage staff to report their concerns about fraud?	These Codes and Protocols include both a Member Code of Conduct, a Code of Conduct for Employees and the Roles of a Councillors which define how Members and Officers of the Council should behave. These cover matters such as dealing with Contractors, tenders, use of financial or other Council resources etc, register of interests.
What concerns are staff expected to report about fraud?	As indicated above, these Codes and Protocols are accompanied with Anti-Fraud, Theft and Corruption Policy, Anti-Money Laundering Policy and Anti-Bribery Policy. The Council has agreed a Whistleblowing Policy and Procedure. Staff who suspect fraud are encouraged to raise their concerns in confidence by following this Policy and Procedure. There have been no significant matters reported.
Have any significant issues been reported?	
9. From a fraud and corruption perspective, what are considered to be high-risk posts?	Senior Officers and Members who have powers to influence decision making are potentially the highest risk posts in respect of fraud and corruption. They are, however, bound by the Council's Constitution (and within that relevant Codes of Conduct).

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How are the risks relating to these posts identified, assessed and managed?	<p>The nature of some posts, where staff have responsibility for assets (vehicles, stocks, cash etc), might be considered an areas where there is potential for fraud/theft. However, it is considered that Management has put in place adequate internal controls to reduce risk in these areas.</p> <p>All staff operate within the governance frameworks established by the Council. Staff receive an induction at the start of their employment with the Council and thereafter are regularly reminded about matters such as fraud, theft and corruption (indeed, there is an annual reminder of the Council's policies on these matters which is issued to all staff).</p> <p>Areas where the potential for fraud is considered to be the greatest are subject to regular internal audit. Internal Audit will check the internal controls put in place by Management to those that are meant to be place and report on the adequacy and effectiveness of those controls.</p>
<p>10. Are you aware of any related party relationships or transactions that could give rise to instances of fraud?</p> <p>How do you mitigate the risks associated with fraud related to related party relationships and transactions?</p>	<p>Related party interests are disclosed in the Council's Statement of Accounts.</p> <p>The Council requires both Councillors and Officers to declare any pecuniary interests they have in relation to the activities they conduct on behalf of the Council. In particular, Councillors are required to declare interests on appointment as a Councillors and thereafter when such interests change. These interests are published on the Council's website. Equally, Councillors are required to declare such interests at the start of Committee meetings where any items being discussed relate to them.</p> <p>There were a large number of new Councillors last year as well as a reduction in the number of Councillors and some Declarations were either missed or completed incorrectly last year. We have strengthened the process this year to improve the returns.</p>
11. What arrangements are in place to report fraud issues and risks to the Accounts and Audit Committee ?	In the course of a normal year, a report on the Council's activities to prevent, detect and deal with Theft, Fraud and Corruptions is submitted to each Accounts and Audit Committee. This includes details of any alleged frauds, actions in relation to the National Fraud Initiative and information on Benefit fraud activity.
How does the Accounts and Audit Committee exercise oversight over management's processes for identifying and responding to risks of fraud and breaches of internal control?	The Committee also receives the Annual Governance Statement, the Annual Internal Audit Report and regular updates on governance and internal audit activity. In relation to the activities of Internal Audit, the Committee is provided with information on the outcome of Internal Audit's work, any associated risks/fraud matters and any breaches of internal control.
What has been the outcome of these arrangements so far this year?	The arrangements appear to work well.
12. Are you aware of any whistle blowing potential or complaints by potential whistle blowers? If so, what has been your response?	None.

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13. Have any reports been made under the Bribery Act?	None.
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### Impact of laws and regulations

1. How does management gain assurance that all relevant laws and regulations have been complied with?	The Council has an approved Constitution that sets out the roles, responsibilities and functions of the Council, its Committees, Councillors and Officers. The Constitution is reviewed on a regular basis and its operation is reviewed as part of the Local Code of Corporate Governance.
What arrangements does Pendle Borough Council have in place to prevent and detect non-compliance with laws and regulations?	The Council has designated the Corporate Director as the Council's Monitoring Officer. The Monitoring Officer has access to all reports (indeed is consulted on all reports) that are considered by Management Team, Committees and Council. The Head of Legal Services is the Deputy Monitoring Officer.
Are you aware of any changes to the Pendle Borough Council's regulatory environment that may have a significant impact on the Pendle Borough Council's financial statements?	Where appropriate, the Monitoring Officer and Services Heads will obtain external advice on matters that will be used to inform advice given to Council and/or Committees.  There are no known changes in the regulatory environment that may have a significant impact on the Council's Financial Statements.
2. How is the Accounts and Audit Committee provided with assurance that all relevant laws and regulations have been complied with?	The Accounts and Audit Committee receive regular reports on the Council's governance arrangements as they operate within the context of the CIPFA/Solace Corporate Governance Framework.
	At least annually, the Council undertakes a review of its Governance arrangements, including compliance with laws and regulations. The Local Code of Corporate Governance is reviewed on a quarterly basis and any changes/updates are reported to the Committee.
	Annually, the Council provides a letter of representation to the External Auditors providing the basis on which various matters have been considered in the context of the financial statements. Senior Managers, including the Monitoring Officer and the in-house Solicitor, are each asked to confirm the representations to the Chief Finance Officer before the Council's letter of representations is signed off by the Accounts and Audit Committee.
3. Have there been any instances of non-compliance or suspected non-compliance with laws and regulation since 1 April 2020	None that are known.



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with an on-going impact on the 2020/21 financial statements?	
4. Is there any actual or potential litigation or claims that would affect the financial statements?	None that are known.
5. What arrangements does Pendle Borough Council have in place to identify, evaluate and account for litigation or claims?	Aside from normal insurance claims, which are dealt with by the Council's Insurers, claims are directed to the Council's Corporate Director (as Monitoring Officer) and/or Legal Team for consideration and, where necessary, actions.
	The Council has in place robust decision making processes. Decisions taken by the Council and/or Committees are based on reports which are reviewed by either the Corporate Director and/or an in-house Solicitor to ensure that actions taken by the Council are lawful.
6. Have there been any report from other regulatory bodies, such as HM Revenues and Customs which indicate non-compliance?	None that are known.

## Related Party Transactions

1. Have there been any changes in the related parties including those disclosed in Pendle Borough Council's 2019/20 financial statements?	
If so please summarise:	

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2. What controls does Pendle Borough Council have in place to identify, account for and disclose related party transactions and relationships?	<p>The Member Code of Conduct requires Councillors to register and declare pecuniary and non pecuniary interests. By law, this must be done within 28 days of taking office. This register of interests is published on the Council's website and it is the responsibility of individual Councillors to maintain this register of interests. Equally, Councillors may be required to disclose such interests at meetings if a matter in which they have such an interest is being considered on the Agenda for the meeting.</p> <p>Similarly, the Employee Code of Conduct requires employees to disclose (and therefore not participate in any decision making) matters in which they have an interest.</p> <p>Annually, as part of the development of the note on Related Party Transactions, staff within the Finance Service will seek confirmation from Councillors and Senior Managers of any such related party transactions so that these can be disclosed as appropriate in the Statement of Accounts.</p>
3. What controls are in place to authorise and approve significant transactions and arrangements with related parties?	<p>In such circumstances, reports are submitted to the appropriate Committee of the Council where full disclosure of the circumstances would be made.</p>
4. What controls are in place to authorise and approve significant transactions outside of the normal course of business?	<p>As above.</p>

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### Accounting Estimates - General Enquiries of Management

1. What are the classes of transactions, events and conditions, that are significant to the financial statements that give rise to the need for, or changes in, accounting estimate and related disclosures?	The most material transactions will include Asset Valuations, Grant Income (particularly due to Covid-19), Provision for Losses, Valuation of the Defined Benefit Pension (asset and liabilities).
2. How does the Council's risk management process identify and addresses risks relating to accounting estimates?	The Council has an agreed Risk Management Policy and Strategy. As part of the Council's approach to risk management, a Strategic Risk Register is maintained and updated on a quarterly basis. This sets out those strategic risks associated with the delivery of the Council's Strategic Objectives. The Council's Risk Management arrangements, including the detailed Strategic Risk Register are reported on a regular basis to the Accounts and Audit Committee. At the same time, details of the 'top ten' strategic risks faced by the Council are reported to the Policy and Resources Committee as part of the regular Strategic Monitoring Reports.
3. How do management identify the methods, assumptions or source data, and the need for changes in them, in relation to key accounting estimates?	Use of Statement of Recommended Accounting Practice, Code of Practice on Local Authority Accounting (and related Codes such as those for the Prudential Framework).  CIPFAs Closedown Guidance Auditor Guidance Notes
4. How do management review the outcomes of previous accounting estimates?	The Council considers previous methodologies from one year to the next, refers to Audit Findings Reports, considers changes in the Code of Practice for Local Authority Accounting (where appropriate)
5. Were any changes made to the estimation processes in 2021/22 and, if so, what was the reason for these?	No specific changes have been made to the estimation processes for 2021/22.
	As indicated above, the Council's financial standing/transactions have been significantly impacted by Covid-19 during 2020/21.
6. How do management identify the need for and apply specialised skills or knowledge related to accounting estimates?	In the case of specific Accounting Estimates, eg Pensions, Fair Value Assessments, Asset Valuations, the Council will use qualified professionals who have specialist knowledge and expertise to advise on/produce those estimates for use in the financial statements.
7. How does the Council determine what control activities are needed for significant accounting estimates, including the controls	The Council applies the requirements of the Statement of Recommended Practice, the Code of Practice on Local Authority Accounting and other related guidance, attendance at seminars and workshops.

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at any service providers or management experts?	
8. How do management monitor the operation of control activities related to accounting estimates, including the key controls at any service providers or management experts?	Management review the assumptions used and output from service providers for compliance with Accounting Policies and for general reasonableness, providing challenge in both cases where it is considered necessary to do so. Equally, Management consider the application of the various Codes of Practice, historical experience, current trends to determine whether the accounting estimates produced reflect a true and fair view of the Council's financial position at the Balance Sheet date.
9. What is the nature and extent of oversight and governance over management's financial reporting process relevant to accounting estimates, including:	Ultimately, the Council's Chief Finance Officer provide oversight of the preparation of the financial statements and the accounting estimates contained therein. This is underpinned by an experienced Finance Team comprising CIPFA qualified Accountants who have knowledge of the relevant Accounting Codes of Practice.
-	The financial statements will be the subject of a thorough quality assurance process before they are signed off by the Chief Finance Officer. This will include completion of CIPFA Disclosure Checklist the year and an assessment that as present, the Statements present a true and fair view of the Council's position at the Balance Sheet date.
10. Are management aware of transactions, events, conditions (or changes in these) that may give rise to recognition or disclosure of significant accounting estimates that require significant judgement (other than those in Appendix A)?	None
11. Are the management arrangements for the accounting estimates, as detailed in Appendix A reasonable?	Yes.

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<p>12. How is the Audit Committee provided with assurance that the arrangements for accounting estimates are adequate ?</p>	<p>The Accounts and Audit Committee give approval to the Accounting Policies on which the financial statements are prepared.</p> <p>The Committee receives various reports throughout the year on matters of governance and internal control that provide them with the assurance that the framework in which the financial statements are produced is robust and they should be free from material misstatement. This is articulated in the Annual Governance Statement, signed by the Leader of the Council and the Chief Executive, which sets out what governance arrangements exist at the Council, how they have operated during the year and what, if any, significant governance issues there are to address.</p> <p>The financial statements include a statement from the Chief Finance Officer on the Council's responsibilities for the Statement of Accounts and specifically states that 'in preparing the Statement of Accounts, [the CFO has] made judgements and estimates that were reasonable and prudent'. The Committee is therefore asked to take assurance from the CFO in this regard.</p> <p>Finally, the Committee receives qualified assurance from the External Auditor on aspects of the accounting estimates as part of their Audit Findings Report.</p>
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### Appendix A Accounting Estimates

<b>Estimate</b>	<b>Method / model used to make the estimate</b>	<b>Controls used to identify estimates</b>	<b>Whether Management have used an expert</b>	<b>Underlying assumptions:</b> - Assessment of degree of uncertainty - Consideration of alternative estimates	<b>Has there been a change in accounting method in year?</b>
Land and buildings valuations	Valued in accordance with RICS and CIPFA Guidance	Close working between Property Experts at Liberata UK Ltd and the Council's Accountancy Team	Yes, Liberata UK Ltd (as the Council's Property Advisors)	Various – see disclosure in Statement of Accounts	No
Depreciation	Reducing Balance Method	Close working between Property Experts at Liberata UK Ltd and the Council's Accountancy Team	No	Rates of Depreciation vary according to the nature of the asset, length of useful life etc.	No
Valuation of defined benefit net pension fund liabilities	Assets in the Balance Sheet are shown at Fair Value	Pension Fund Assets and Liabilities are subject to a separate External Audit	The Council relies on the Actuary to the Lancashire County Pendle Fund for these estimates.	Various – See disclosure in Statement of Accounts	No
	Liabilities in the Balance Sheet are on an actuarial basis using the project unit method				
Fair value estimates (If applicable)	Various relating to Pensions, Financial Instruments and Assets (see Accounting Policies)		Link Treasury Services (as the Council's Treasury Management Advisors)	Various – See disclosure in Statement of Accounts	No
Provisions – NDR Appeals	Assessment of outstanding appeals according to the Check, Challenge,	Officer judgement in the context of estimates provided by Analyse Local.	The Council uses Analyse Local to inform the development of its	Based on an assessment around likelihood of success of appeal using advice from Analyse Local.	None.

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	Appeal data provided by the Valuation Office		provision for appeals on Business Rates		
Accruals (if any are material)	Normal Accounting Procedures in accordance with Local Authority Statement of Recommended Practice	Management Accounts	No	Based on anticipated income and expenditure compared to budget estimates	None
Credit loss and impairment allowances	n/a	n/a	n/a	n/a	None.