

## **Audit of Accounts Report – City and County of Swansea**

Audit year: 2019-20

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We intend to issue an unqualified audit report on your Accounts. There are some issues to report to you prior to their approval.

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# Audit of accounts report

## Introduction

- 1 We summarise the main findings from our audit of your 2019-20 accounts in this report.
- 2 We have already discussed these issues with the Chief Finance Officer.
- 3 Auditors can never give complete assurance that accounts are correctly stated. Instead, we work to a level of 'materiality'. This level of materiality is set to try to identify and correct misstatements that might otherwise cause a user of the accounts into being misled.
- 4 We set this level at £9 million for this year's audit.
- 5 There are some areas of the accounts that may be of more importance to the reader and we have set a lower materiality level for these, as follows:
  - Senior Officer pay £1,000
  - Related Parties £10,000
- 6 Although we have completed the majority of our audit work at the time of drafting this report, we have yet to complete:
  - the final review of our audit file; and
  - our final review of the revised 2019-20 financial statements;
- 7 We would also like to draw to the attention of the Council that the date local government electors may exercise their rights under sections 30 and 31 of Public Audit (Wales) Act 2004 to question the Auditor General about or make objections to the accounts for the year ended 31 March 2020, is 1 September 2020. This could result in us receiving questions on the 2019-20 financial statements or an objection to an item of account. We will provide a verbal update on this correspondence and the items reported in paragraph 6 above, to the Audit Committee at its meeting on 8 September 2020.
- 8 In our professional view, we have complied with the ethical standards that apply to our work; remain independent of yourselves; and, our objectivity has not been compromised in any way. There are no relationships between ourselves and yourselves that we believe could undermine our objectivity and independence.

## Impact of COVID-19 on this year's audit

- 9 The COVID-19 pandemic has had a significant impact on all aspects of our society and continues to do so. You are required by law to prepare accounts and it is of considerable testament to the commitment of your accounts team that you have succeeded in doing so this year in the face of the challenges posed by this pandemic. The Council were able to produce the draft statement of accounts by 18 May 2020 which is well ahead of both the 15 June 2020 statutory deadline for this year and the revised deadlines for 2020-21 of 31 May. We are extremely

grateful to the professionalism of the team in supporting us to complete our audit in such difficult circumstances.

10 The pandemic has unsurprisingly affected our audit and we summarise in **Exhibit 1** the main impacts. Other than where we specifically make recommendations, the detail in **Exhibit 1** is provided for information purposes only to help you understand the impact of the COVID-19 pandemic on this year’s audit process.

**Exhibit 1 – impact of COVID-19 on this year’s audit**

<p><b>Timetable</b></p>	<ul style="list-style-type: none"> <li>• The deadline for the completion of the draft accounts was 15 June.</li> <li>• We received the draft accounts on 18 May 2020.</li> <li>• Our deadline for completing our audit was 15 September 2020.</li> <li>• We expect your audit report to be signed on 15 September 2020.</li> </ul> <p>As stated previously, officers should be commended for the timely completion of the draft financial statements.</p>
<p><b>Electronic signatures</b></p>	<p>The Chief Finance Officer provided an electronic signature along with a supporting e-mail to confirm that he had certified the statement of accounts. We will continue to accept the use of electronic signatures and electronic transfer of files during the approval and signing process.</p>
<p><b>Audit evidence</b></p>	<p>As in previous years, we received the majority of audit evidence in electronic format. We have used various techniques to ensure its validity. Where we have been unable to obtain access to paper documents because of COVID-19 restrictions, we have devised alternative audit methodologies to obtain sufficient audit evidence. Specifically:</p> <ul style="list-style-type: none"> <li>• officers provided electronic working papers in accordance with our agreed Audit Deliverables Report;</li> <li>• officers provided audit evidence to the audit team via e-mail or the shared folder accessible by auditors through the C&amp;CS laptops;</li> <li>• officers were available by video conferencing for discussions, and for the sharing of on-screen information/evidence; and</li> <li>• Audit Wales also secured remote read only access to the Oracle ledger and Northgate system which enabled the audit team to run reports and view evidence and hence reduce the burden on officers to provide this information.</li> </ul>

## Other

- Video conferencing has enabled the audit team to correspond effectively with officers throughout the audit.
- Video conference based Audit Committee meetings have enabled us to proficiently discharge our responsibility for reporting to those charged with governance.

- 11 We will be reviewing what we have learned for our audit process from the COVID-19 pandemic and whether there are innovative practices that we might adopt in the future to enhance that process.

## Proposed audit opinion

- 12 We intend to issue an unqualified audit opinion on this year's accounts once you have provided us with a Letter of Representation based on that set out in **Appendix 1**.
- 13 We issue a 'qualified' audit opinion where we have material concerns about some aspects of your accounts; otherwise we issue an unqualified opinion.
- 14 The Letter of Representation contains certain confirmations we are required to obtain from you under auditing standards.
- 15 Our proposed audit report is set out in **Appendix 2**.
- 16 This audit report includes an emphasis of matter paragraph. The aim of this paragraph is to draw the attention of the reader of the accounts to Note 34 in the financial statements. This note includes reference to the material uncertainty clause disclosed in a pension fund manager's year-end valuation report for the UK property fund they manage on behalf of the City and County of Swansea Pension Fund. The total value of this fund as at 31 March 2020 is £51.3 million and City and County of Swansea's share of this fund amounts to £28.9 million (56.3%). **The audit opinion is not modified in respect of this matter.**

## Significant issues arising from the audit

### Uncorrected misstatements

- 17 We set out below the one misstatement we identified in the accounts that is above our trivial level which has been discussed with management but remains uncorrected. After discussions with Council officers, we agreed that the value of the misstatement was not material and therefore the Council have not amended the financial statements.
- 18 The misstatement relates to capital grant funding received during 2019/20, totalling £1.4 million. This has been disclosed incorrectly as a receipt in advance in the

2019-20 financial statements. The terms of the grant prohibit any carry forward of funding into the 2020-21 financial year.

**Corrected misstatements**

19 There were initially misstatements in the accounts that have now been corrected by management. However, we believe that these should be drawn to your attention and they are set out with explanations in **Appendix 3**.

**Other significant issues arising from the audit**

20 In the course of the audit, we consider a number of matters relating to the accounts and report any significant issues arising to you. There were some issues arising in these areas this year as shown in **Exhibit 2**:

**Exhibit 2 – significant issues arising from the audit**

<b>Significant issues arising from the audit</b>	
<b>Material uncertainty in relation to pension property assets</b>	<p>I have requested that the Council sets out in Note 34 additional narrative to disclose the material uncertainty in relation to pension property assets.</p> <p>The Council has included the additional narrative disclosure.</p> <p>I have also drawn the reader’s attention to this disclosure in an emphasis of matter paragraph in my audit report.</p> <p>My opinion is not modified in respect of this matter.</p>
<b>Council property valuations</b>	<p>Given the COVID-19 position and the potential impact on property valuations, we made additional enquiries with the Council’s internal valuer to ensure that the property valuations remained appropriate.</p> <p>Responses obtained from the valuer were reasonable and we therefore concluded that property valuations remained appropriate.</p> <p>No further disclosure was considered necessary within the financial statements.</p>
<b>Estimated returns for the March 2020 pension asset valuations (IAS19)</b>	<p>In order to meet the accelerated statement of accounts closure timetable, the Council’s appointed actuary typically uses estimated asset returns to inform the year-end pension asset valuations.</p>

### Significant issues arising from the audit

	<p>Given the impact of COVID-19 and the potential of significant market volatility around the year-end, we compared these figures with the actuals to ensure the original estimate used was materially correct. We identified that the rates of return subsequently experienced were significantly different and therefore the Council requested revised IAS19 asset valuations figures to ensure disclosures in the accounts were materially correct.</p> <p>The adjustment has been made to the financial statements with further detail included in <b>Appendix 3</b>.</p>
<b>Impact of McCloud Pension remedy proposals on IAS 19 figures</b>	<p>Our audit plan highlighted the impact of the McCloud judgement as a potential audit risk for this year's audit. An estimate for this potential liability was compiled prior to the proposed remedy being known and is included in the 2019-20 financial statements.</p> <p>On 16 July 2020, the UK government proposed its remedy and this had the potential to significantly impact this estimate.</p> <p>We corresponded with management and the actuary to assess whether the estimate for this potential liability was in line with the proposed remedy. We have received confirmation from the actuary that their assumptions were similar to the subsequently proposed remedy. Therefore, we were able to conclude that the estimate included in the 2019-20 financial statements was reasonable.</p> <p>No adjustments were therefore required to be made to the 2019-20 financial statements.</p>

## Recommendations

- 21 The recommendations arising from our audit are set out in **Appendix 4**. Management has responded to them and we will follow up progress against them during next year's audit. Where any actions are outstanding, we will continue to monitor progress and report it to you in next year's report.



# Appendix 1

## Final letter of representation

Auditor General for Wales  
Wales Audit Office  
24 Cathedral Road  
Cardiff  
CF11 9LJ

10 September 2020

## Representations regarding the 2019-20 financial statements

This letter is provided in connection with your audit of the financial statements of City and County of Swansea and its group for the year ended 31 March 2020 for the purpose of expressing an opinion on their truth and fairness and their proper preparation.

We confirm that to the best of our knowledge and belief, having made enquiries as we consider sufficient, we can make the following representations to you.

## Management representations

### Responsibilities

We have fulfilled our responsibilities for:

- The preparation of the financial statements in accordance with legislative requirements and CIPFA's Code of Practice on Local Authority Accounting in the United Kingdom 2019-20; in particular the financial statements give a true and fair view in accordance therewith.
- The design, implementation, maintenance and review of internal control to prevent and detect fraud and error.

## Information provided

We have provided you with:

- Full access to:
  - all information of which we are aware that is relevant to the preparation of the financial statements such as books of account and supporting documentation, minutes of meetings and other matters;
  - additional information that you have requested from us for the purpose of the audit; and
  - unrestricted access to staff from whom you determined it necessary to obtain audit evidence.

- The results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- Our knowledge of fraud or suspected fraud that we are aware of and that affects the Council and involves:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements.
- Our knowledge of any allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, regulators or others.
- Our knowledge of all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.
- The identity of all related parties and all the related party relationships and transactions of which we are aware.

## Financial statement representations

All transactions, assets and liabilities have been recorded in the accounting records and are reflected in the financial statements.

Significant assumptions used in making accounting estimates, including those measured at fair value, are reasonable.

Related party relationships and transactions have been appropriately accounted for and disclosed.

All events occurring subsequent to the reporting date which require adjustment or disclosure have been adjusted for or disclosed.

All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.

The financial statements are free of material misstatements, including omissions. The effects of uncorrected misstatements identified during the audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The one item that remained uncorrected relates to capital grant funding received during 2019/20, totalling £1.4 million. This has been disclosed incorrectly as a receipt in advance at the year-end.

After discussions with the audit team, it was concluded that the amount was not material and therefore we have not amended the financial statements.

## Representations by the City and County of Swansea

We acknowledge that the representations made by management, above, have been discussed with us.

We acknowledge our responsibility for the preparation of true and fair financial statements in accordance with the applicable financial reporting framework. The financial statements were approved by Members of the City and County of Swansea on 10 September 2020.

We confirm that we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that it has been communicated to you. We confirm that, as far as we are aware, there is no relevant audit information of which you are unaware.

Signed by:

Chief Finance Officer (S151 Officer)

Date: 10 September 2020

Signed by:

Chair of the Council – signed on behalf  
of those charged with governance

Date: 10 September 2020

# Appendix 2

## Proposed audit report

### The independent auditor's report of the Auditor General for Wales to the members of City and County of Swansea

#### Report on the audit of the financial statements

##### Opinion

I have audited the financial statements of:

- City and County of Swansea, and
- City and County of Swansea Group

for the year ended 31 March 2020 under the Public Audit (Wales) Act 2004.

The City and County of Swansea's financial statements comprise the Movement in Reserves Statement, the Comprehensive Income and Expenditure Statement, the Balance Sheet, the Cash Flow Statement, the Movement on the Housing Revenue Account Statement and the Housing Revenue Account Income and Expenditure Statement and the related notes, including a summary of significant accounting policies.

The City and County of Swansea's Group financial statements comprise the Group Movement in Reserves Statement, the Group Comprehensive Income and Expenditure Statement, the Group Balance Sheet and the Group Cash Flow Statement and the related notes, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and the Code of Practice on Local Authority Accounting in the United Kingdom 2019-20 based on International Financial Reporting Standards (IFRSs).

In my opinion the financial statements:

- give a true and fair view of the financial position of City and County of Swansea and City and County of Swansea Group as at 31 March 2020 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with legislative requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2019-20.

##### Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)). My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the City and County of Swansea and its group in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I

have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

## **Emphasis of matter**

I draw attention to Note 34 of the financial statements, which describes the impact of a material uncertainty disclosed in a pension fund manager report in their year-end valuation report for the UK property fund they manage on behalf of the City and County of Swansea Pension Fund. The Council has disclosed this material uncertainty and my audit opinion is not modified in respect of this matter.

## **Conclusions relating to going concern**

I have nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the responsible financial officer has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the council's or group's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## **Other information**

The responsible financial officer is responsible for the other information in the statement of accounts. The other information comprises the information included in the Narrative Report and Annual Governance Statement. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated later in my report, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies, I consider the implications for my report.

## Report on other requirements

### Opinion on other matters

In my opinion, based on the work undertaken in the course of my audit:

- the information contained in the Narrative Report for the financial year for which the financial statements are prepared is consistent with the financial statements and the Narrative Report has been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2019-20; and
- the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and the Annual Governance Statement has been prepared in accordance with guidance.

### Matters on which I report by exception

In the light of the knowledge and understanding of the council and the group and its environment obtained in the course of the audit, I have not identified material misstatements in the Narrative Report or the Annual Governance Statement.

I have nothing to report in respect of the following matters, which I report to you, if, in my opinion:

- proper accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- I have not received all the information and explanations I require for my audit.

### Certificate of completion of audit

I certify that I have completed the audit of the accounts of City and Council of Swansea and City and County of Swansea group in accordance with the requirements of the Public Audit (Wales) Act 2004 and the Auditor General for Wales' Code of Audit Practice.

## Responsibilities

### Responsibilities of the responsible financial officer for the financial statements

As explained more fully in the Statement of Responsibilities for the Statement of Accounts, the responsible financial officer is responsible for the preparation of the statement of accounts, including City and County of Swansea's Group financial statements, which give a true and fair view, and for such internal control as the responsible financial officer determines is necessary to enable the preparation of

statements of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the statement of accounts, the responsible financial officer is responsible for assessing the council's and group's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

### **Auditor's responsibilities for the audit of the financial statements**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my auditor's report.

Anthony J Barrett  
For and on behalf of the Auditor General for Wales  
15 September 2020

24 Cathedral Road  
Cardiff  
CF11 9LJ

# Appendix 3

## Summary of corrections made

During our audit we identified the following misstatements that have been corrected by management, but which we consider should be drawn to your attention due to their relevance to your responsibilities over the financial reporting process.

### Exhibit 3: summary of corrections made

Value of correction	Nature of correction	Reason for correction
£16.5 million	<b>Pension Fund Liability – Various</b> Given the significant market volatility around the year, we compared the actuarially adopted estimated asset returns for March 2020 with the actuals and identified that the actual rates of return were significantly different. The Council, therefore, requested revised IAS19 asset valuations figures. The impact of the revised figures has resulted in a decrease in the pension liability by £16.5 million.	To ensure that the value of pension fund assets are correctly valued at the year-end.
£11.7 million	<b>Financial Instruments – Note 17 – page 90</b> The analysis of financial assets and liabilities in the fair value hierarchy for those assets and liabilities not measured at fair value was incorrectly classified. £11.7 million was categorised as financial assets instead of financial liabilities.	To ensure correct classification of assets and liabilities within the financial instruments note.
£9.7 million	<b>Contingent Liabilities – page 131</b> The contingent liability included in the draft statement of accounts relating to the City Deal did not reflect the position as at 31 March 2020. The potential financial effect, commentary and timing has now been updated which includes reducing the potential liability from £11.5 million to £1.8 million.	To ensure that the contingent liabilities disclosures are accurate and up to date as at 31 March 2020.



Value of correction	Nature of correction	Reason for correction
£7.7 million	<p><b>Cash Flow Statement – Operating Activities – Note 23 – page 98</b></p> <p>The analysis of non-cash movements in this note was incorrect. £7.7 million was included within the depreciation classification but this amount related to impairments and downward revaluations and therefore were incorrectly classified. There was no overall impact on the cash position of the Council.</p>	To ensure non-cash movements were correctly classified.
£5.1 million	<p><b>Adjustments between accounting basis and funding basis under regulations – Note 8 – page 65</b></p> <p>A £5.1 million adjustment to the capital receipts reserve has been classified incorrectly. This adjustment was originally classified as cash payments in relation to deferred capital receipts but should be classified as use of capital receipts reserve to finance capital expenditure.</p>	To ensure adjustments to usable reserves were correctly disclosed.
£737,000	<p><b>Cash Flow Statement and Group Cash Flow Statement – pages 29 and 30</b></p> <p>Both the cash receipts and repayments of short term and long-term borrowing were understated by £737,000. There was no overall impact on the cash position of the Council.</p>	To ensure net cash flows from financing activities were correctly disclosed.
Various presentational amendments	Various other minor presentational amendments were made to the narrative report and draft statement of accounts. There was no overall impact on the net expenditure or net assets of the Council.	To ensure accuracy of the financial statements.

# Appendix 4

## Recommendations

We set out all the recommendations arising from our audit with management's response to them. We will follow up these next year and include any outstanding issues in next year's audit report:

### Exhibit 4: matter arising 1

<b>Matter arising 1 – Capital accounting</b>	
<b>Findings</b>	<p>During 2019-20, the Council has continued to make progress in improving its arrangements for capital accounting. This was reflected in the high-quality capital notes to the statement of accounts this year. However, there are some areas where further work is required in 2020-21. This is particularly important given the Council's recent decision not to implement Oracle Fusion ERP for capital accounting. The areas of improvement include:</p> <ul style="list-style-type: none"><li>• the Council is unable to fully reconcile its Revaluation Reserve to the net historical cost of its assets; and</li><li>• the Council's asset registers are spreadsheet based which takes significant officer time to maintain.</li></ul>
<b>Priority</b>	Medium
<b>Recommendation</b>	<ul style="list-style-type: none"><li>• The Council should attempt to fully reconcile its Revaluation Reserve to the net historical cost of its assets.</li><li>• The Council should continue to explore more efficient approaches to capital accounting which would help to streamline the production of the Council's financial statements.</li></ul>
<b>Benefits of implementing the recommendation</b>	Implementation of the recommendation would improve capital accounting arrangements.

<b>Matter arising 1 – Capital accounting</b>	
<b>Accepted in full by management</b>	Yes
<b>Management response</b>	<p>Management welcomes the positive comments on the quality of the capital accounting disclosures within this year's accounts. During 2019/20 and 2020/21, The Authority has undertaken extensive work with its appointed IT development partner, Infosys to initialise and configure the capital accounting/fixed asset module within the Oracle suite of business applications to comply with local government accounting practice.in line with the Council-wide Oracle Fusion upgrade scheduled for 2021.</p> <p>Unfortunately, after extensive appraisal, analysis and configuration of the system, there still remains a considerable gap in what the system can deliver and what is required by the accounting code. Therefore, management have determined not to continue the development of the module and use that development time on other deliverable items within the programme. Management shall consider its options to enhance its reporting in the areas identified above</p>
<b>Implementation date</b>	2020/21

#### **Exhibit 5: matter arising 2**

<b>Matter arising 2 – Declaration of Interests</b>	
<b>Findings</b>	<p>We identified that 17 councillors had not submitted an updated declaration of interests form in 2019-20 with a number of these having not submitted forms since 2017.</p> <p>After making further enquiries, we established that the Council does send bi-monthly reminders to all councillors reminding them of the need to update their interests if any change has taken place or confirm a nil return.</p>

**Matter arising 2 – Declaration of Interests**

	Despite this, councillors must update their declaration of interests on an annual basis to ensure that all interests can be monitored.
<b>Priority</b>	High
<b>Recommendation</b>	We recommend that all councillors submit a declaration of interest form on an annual basis even if there have been no changes to their circumstances.
<b>Benefits of implementing the recommendation</b>	Implementation of the recommendation would improve internal controls and ensure that any conflicts of interest that should arise can be actively managed.
<b>Accepted in full by management</b>	Yes
<b>Management response</b>	The Head of Democratic Services will monitor to ensure that all councillors submit a declaration of interest form on an annual basis even where a nil declaration is to be submitted.
<b>Implementation date</b>	Immediate





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Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.