

## Audit & Governance Committee 13 October 2017

### Summary of changes made to the Statement of Accounts since the last A&G Committee Meeting 29 September 2017 that are above triviality.

The Statement of Accounts is presented for member approval at Appendix 2.

The following table provides a cross reference to Appendix 2 for changes since the last A&G Committee Meeting that are above triviality.

xRef. To CFO report	Changes made to the Statement of Accounts above triviality made since last Committee meeting	Statement of Accounts (Appendix 2) Page and Note Reference	Commentary <b>(Again, no changes to the bottom line with any change)</b>
8c	<b>Prior Period adjustment</b> The Prior Period adjustment note has been amended by £8.9m to ensure consistent treatment of income between Adults and Public Health	Page 22 - CIES Page 23 - Note 1.01	This relates to a point raised for remaining work in the Auditors AFR and is moving a disclosure made on a different basis in the prior year (required to be restated in all Councils for this year) where the Public Health Ring Fenced Grant is applied to Adults Services. We have agreed to show it within the Public Health line and there is no impact apart from classification between lines. This in normal circumstances would have been dealt with under delegation.
8c	<b>Expenditure and Funding Analysis</b> The notes for 2015/16 and 2016/17 have both been restated. A number of these changes had already been reflected in the accounts considered by the Committee on 26 September, but further changes have since been made	Page 24 - Note 1.01a Page 25 - Note 1.01b	As set out in the last Audit Committee the EFA notes are the last remaining notes to change as they flow from all others. Therefore the changes that could have been made for the Audit Committee were made in the Accounts that you received. The changes made since Audit Committee were not material and capable of agreement once Audit work was completed under delegation. The Auditor has reported the changes effective from the first draft so you can have assurance that these are not material and would have normally been dealt with under delegation.

xRef. To CFO report	Changes made to the Statement of Accounts above triviality made since last Committee meeting	Statement of Accounts (Appendix 2) Page and Note Reference	Commentary  <b>(Again, no changes to the bottom line with any change)</b>
8c	<b>Expenditure and Income Analysed by Nature</b> The note has been restated for both expenditure and income	Page 30 - Note 1.03.2	This flows through from the Grants Note change that was flagged in the Auditors AFR and contains relatively small classification changes that are not material and were capable of agreement once Audit work was completed under delegation.
8b	<b>Restated Comprehensive Income and Expenditure Statement (CIES)</b>	Page 17	These changes were largely included in the Audit Committee Accounts on 26 September and referenced by the Auditor in discussion. The only move in these figures (between Children's Services and Commercial and Change) since the Committee are below triviality as part of final consistency checks and would normally have just been agreed between the Auditor and ourselves.
8a	<b>Termination benefits and exit packages</b> Various changes leading to overall increase in value of the packages disclosed of £0.7m	Page 35 - Note 1.08	This is the main reason flagged for the Audit Committee to adopt the Accounts. A small change below triviality was included in the Accounts that Audit Committee received on 26 September 2017. The Auditor has reported the whole change and so just for your assurance, the number of packages has not changed since that report and the disclosed cost has risen by £0.5m based on our conversations previously about the inclusion of Pension Strain for 14 cases. Whilst this change would have normally been capable of agreement within delegation for all other parts of the Accounts, we need to re-adopt the Accounts due to the Auditors £10k threshold on this Disclosure Note given their view of the Public Interest in this note.
8c	<b>Grant and Contribution Income</b> Changes to the classification of the grants	Page 35 - Note 1.09	The Auditor had flagged some final work that was required on this disclosure note in their AFR in September. We have now aligned this note with that work and made final changes. These are below materiality and could have been agreed through the Delegation

