East of Scotland European Consortium

Annual audit report
Year ended 31 March 2017

15 September 2017

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About this report

This report has been prepared in accordance with the responsibilities set out within the Audit Scotland's *Code of Audit Practice* ("the *Code*").

This report is for the benefit of East of Scotland European Consortium ("the Consortium") and is made available to Audit Scotland and the Controller of Audit (together "the Beneficiaries"). This report has not been designed to be of benefit to anyone except the Beneficiaries. In preparing this report we have not taken into account the interests, needs or circumstances of anyone apart from the Beneficiaries, even though we may have been aware that others might read this report. We have prepared this report for the benefit of the Beneficiaries alone.

Nothing in this report constitutes an opinion on a valuation or legal advice.

We have not verified the reliability or accuracy of any information obtained in the course of our work, other than in the limited circumstances set out in the introduction and responsibilities section of this report.

This report is not suitable to be relied on by any party wishing to acquire rights against KPMG LLP (other than the Beneficiaries) for any purpose or in any context. Any party other than the Beneficiaries that obtains access to this report or a copy (under the Freedom of Information Act 2000, the Freedom of Information (Scotland) Act 2002, through a Beneficiary's Publication Scheme or otherwise) and chooses to rely on this report (or any part of it) does so at its own risk. To the fullest extent permitted by law, KPMG LLP does not assume any responsibility and will not accept any liability in respect of this report to any party other than the Beneficiaries.

Complaints

If at any time you would like to discuss with us how our services can be improved or if you have a complaint about them, you are invited to contact Andy Shaw, who is the engagement leader for our services to the Consortium, telephone 0131 527 6673, email: andrew.shaw@kpmg.co.uk who will try to resolve your complaint. If your problem is not resolved, you should contact Hugh Harvie, our Head of Audit in Scotland, either by writing to him at Saltire Court, 20 Castle Terrace, Edinburgh, EH1 2EG or by telephoning 0131 527 6682 or email to hugh.harvie@kpmg.co.uk. We will investigate any complaint promptly and do what we can to resolve the difficulties. After this, if you are still dissatisfied with how your complaint has been handled you can refer the matter to Russell Frith, Assistant Auditor General, Audit Scotland, 4th Floor, 102 West Port, Edinburgh, EH3 9DN.

Executive summary

Key messages

Audit conclusions	We intend to issue an unqualified audit opinion on the financial statements of East of Scotland European Consortium ("the Consortium") following their approval by the Board. We have concluded satisfactorily in respect of each of the significant risks and audit focus areas identified in the audit strategy document. The annual accounts, and governance statement were received at the start of the audit fieldwork. We have no matters to highlight in respect of: unadjusted or adjusted audit differences or independence.
Financial position	The eight authorities who formed the membership of the Consortium in 2016-17 each contributed a sum of £6,750 to the costs of operation. This gave a total subscription for the 2016-17 financial year of £54,000. Total expenditure for the year was £69,041, thus the net position for the 2016-17 financial year was a £14,509 deficit. The total net assets reduced by £14,509 as a result of the deficit. The Consortium has a reasonable level of usable reserves on which it can draw, and therefore the Consortium continues to operate as a going concern.
Wider scope	The Consortium falls under the small body provisions of the 2016-17 Code of Practice on Local Authority Accounting in the United Kingdom ("the CIPFA Code"). We have therefore considered two areas as part of our wider scope work: — financial sustainability; and — the disclosures in the governance statement. The Consortium faces financial challenges due to the pressure on public finances, which are likely to continue for the foreseeable future. The Consortium also faces uncertainty due to the impact of Brexit, as some councils might re-assess their membership. However, the Consortium currently has a reasonable level of usable reserves as noted above. The disclosures in the governance statement are appropriate and in line with the requirements of the *Delivering Good Governance in Local Government: Framework (2016) ("the Framework").*

Introduction

Scope and responsibilities

Purpose of this report

Audit Scotland has appointed KPMG LLP as auditor of the Consortium in accordance with the Local Government (Scotland) Act 1973. The period of appointment is 2016-17 to 2020-21, inclusive.

Our annual audit report is designed to summarise our opinions and conclusions on significant issues arising from our audit. It is addressed to both those charged with governance at the Consortium and Angus Council. The scope and nature of our audit were set out in our audit strategy document which was presented to the Board at the outset of our audit.

Audit Scotland's Code of Audit Practice ("the Code") sets out the wider dimensions of public sector audit which involves not only the audit of the financial statements but also consideration of areas such as financial performance and corporate governance.

Accountable officer responsibilities

The Code sets out the Consortium's responsibilities in respect of:

- corporate governance;
- financial statements and related reports;
- standards of conduct for prevention and detection of fraud and error;
- prevention and detection of fraud and irregularities;
- financial position; and
- Best Value.

Auditor responsibilities

This report reflects our overall responsibility to carry out an audit in accordance with our statutory responsibilities under the Act and in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board and the Code. Appendix one sets out how we have met each of the responsibilities set out in the Code.

Scope

An audit of the financial statements is not designed to identify all matters that may be relevant to those charged with governance.

Weaknesses or risks identified are only those which have come to our attention during our normal audit work in accordance with the Code, and may not be all that exist.

Communication by auditors of matters arising from the audit of the financial statements or of risks or weaknesses does not absolve management from its responsibility to address the issues raised and to maintain an adequate system of control.

Under the requirements of International Standard on Auditing (UK and Ireland) ('ISA') 260 *Communication with those charged with governance*, we are required to communicate audit matters arising from the audit of financial statements to those charged with governance of an entity.

This annual audit report to members and our presentation to the Board, together with previous reports to the Consortium's Policy Board throughout the year, discharges the requirements of ISA 260.

Financial position

This section of our report summarises the main features of the financial statements and key movements from the prior financial year.

Consolidated income and expenditure statement

Incoming resources

The eight authorities who formed the membership of the Consortium in 2016-17 each contributed an annual membership fee of £6,750 to the costs of operations, giving a total subscription for the 2016-17 financial year of £54,000. This matches the sum received in the previous year.

Resources expended

Total expenditure for the year was £69,041, resulting in a deficit of £14,509, being £4,587 (46%) higher than the deficit recorded in 2015-16. The increase in staff costs was due to an increase in the salary costs of the policy officer of 4%. The remaining increase in expenditure is largely due to the fact that the Consortium hosted an event at the Scottish Government to raise awareness of its activities during the year.

The Consortium has a reasonable level of usable reserves on which it can draw, and therefore continues to operate as a going concern.

Consolidated income and expenditure statement	2016-17 £	2015-16 £
Incoming resources		
Subscription income	54,000	54,000
Other income	0	979
Total incoming resources	**54,000**	**54,979**
Resources expended		
Staff costs	(35,309)	(34,331)
Transport costs	(11,339)	(13,385)
Supplies and services	(17,228)	(13,612)
Third party payments	(5,165)	(4,157)
Total resources expended	**(69,041)**	**(65,485)**
Financing and Investment Income & Expenditure	**532**	**584**
Deficit on provision of services	**(14,509)**	**(9,922)**
Total comprehensive income and expenditure	**(14,509)**	**(9,922)**

Source: Draft financial statements 2016-17

Financial position (continued)

Balance sheet

Current assets

Cash and cash equivalents decreased by £11,321 (13%) compared to prior year, which is due to a corresponding increase in expenditure.

Liabilities

Creditors increased by £3,188 (57%) compared to the prior year. This increase is mainly due to an event organised by the Consortium at the Scottish Government.

Balance Sheet	31/03/2017 £	31/03/2016 £
Current assets		
Cash at bank and in hand	73,333	84,654
Liabilities		
Creditors: amounts falling due within one year	(5,574)	(2,386)
Net Assets	**67,759**	**82,268**
Usable Reserves	67,759	82,268
Total reserves	**67,759**	**82,268**

Source: Draft financial statements 2016-17

Going concern

Reserves decreased by £14,509, reflecting the 2016-17 deficit on the provision of services. The Consortium had net assets of £67,759 as at 31 March 2017, built up from subscription fees received in previous years, and has no unusable reserves. One member, Aberdeenshire Council, has now left the consortium which will result in a reduction of £6,750 income in 2017-18, but does not call into question the going concern of the Consortium in the short term, as other members have indicated their commitment to continued involvement despite the changes in leadership as a result of the May 2017 local elections.

Financial statements and accounting

Audit conclusions

Audit opinion
Our audit work is complete. Following approval of the annual accounts by the Board we expect to issue an unqualified opinion on the truth and fairness of the state of the Consortium's affairs as at 31 March 2017, and of the result for the year then ended. There are no matters identified on which we are required to report by exception.
Financial reporting framework, legislation and other reporting requirements
The Consortium is required to prepare its financial statements in accordance with International Financial Reporting Standards, as interpreted and adapted by the CIPFA Code which governs the format and content of local authorities' annual accounts. Our audit confirmed that the financial statements have been prepared in accordance with the CIPFA Code and relevant legislation.
Statutory reports
We have not identified any circumstances to notify the Board that indicate a statutory report may be required.
Other communications
We did not encounter any significant difficulties during the audit. There were no other significant matters arising from the audit that were discussed, or subject to correspondence with management that have not been included within this report. There are no other matters arising from the audit, that, in our professional judgement, are significant to the oversight of the financial reporting process.
Audit misstatements
There were no audit misstatements identified during the audit.
Written representations
Our management representation letter contains our standard representations.

Financial statements and accounting

Audit conclusions (continued)

Materiality

We summarised our approach to materiality in our audit strategy document. On receipt of the financial statements and following completion of audit testing we reviewed our materiality levels and concluded that the level of materiality set at planning was still relevant.

We used a materiality of £1,380 which equates to 2% of 2016-17 expenditure. We design our procedures to detect errors in specific accounts at a lower level of precision. Our performance materiality was £1,035 We report all misstatements greater than £69.

Forming our opinions and conclusions

In gathering the evidence for the above opinions and conclusions we:

- communicated with the EU Policy Officer to ensure that all key risk areas which may be viewed to have an impact on the annual accounts had been considered;
- reviewed key governance and organisational documents, including minutes of Board meetings, to inform our understanding of the control environment;
- performed substantive procedures to ensure that key risks to the annual accounts have been covered;
- reviewed estimates and accounting judgments made by management and considered these for appropriateness, and
- considered the potential effect of fraud on the annual accounts through discussions with the EU Policy Officer.

Financial statements preparation

The Consortium prepares accounts in line with the CIPFA Code. We are satisfied that the financial statements have been prepared in line with this Code.

Working papers were provided as agreed at the start of the audit fieldwork on 2 August 2017. Draft accounts and the management commentary were received on 30 June 2017. Audit queries were answered in a timely manner, with supporting documentation and explanations provided as required.

Significant risks and other focus areas in relation to the audit of the financial statements

We summarise below the risks of material misstatement as reported within the audit strategy document.

Significant risks (page 9 of this report):

- fraud risk from management override of controls; and
- revenue recognition.

Other focus areas (page 10 of this report):

- financial sustainability.

Financial statements and accounting

Significant risks

SIGNIFICANT RISK	OUR RESPONSE	AUDIT CONCLUSION
Fraud risk from management override of controls Professional standards require us to communicate the fraud risk from management override of controls as a significant risk; as management is typically in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.	Our audit methodology incorporates the risk of management override as a default significant risk. We did not identify any specific additional risks of management override relating to the audit of the Consortium. Strong oversight of finances by finance staff at Angus Council provides additional review of potential material errors caused by management override of controls. In line with our methodology, we carried out substantive procedures over cash balances, accounting estimates and other material balances including creditors and cash and cash equivalents.	Our work did not identify any matters that required adjustment in the financial statements or which require to be brought to your attention.
Fraud risk from revenue recognition Professional standards require us to make a rebuttable presumption that the fraud risk from revenue recognition is a significant risk. The Consortium receives funding requisitions from Aberdeenshire Council, Falkirk Council, Fife Council, Perth and Kinross Council, Stirling Council, Dundee City Council and Angus Council. These are agreed in advance of the year. There is no estimation or judgement in recognising this stream of income and we do not regard the risk of fraud to be significant.	We rebutted the fraud risk from revenue recognition. We conducted substantive testing over income by agreeing all income received to original invoices and to bank statements.	Our work did not identify any matters that required adjustment in the financial statements. Revenue is appropriately stated.

Financial statements and accounting

Other focus areas

OTHER AREA OF AUDIT FOCUS	OUR RESPONSE	AUDIT CONCLUSION
Financial sustainability Financial sustainability looks forward to the medium and longer term to consider whether the Consortium is planning effectively to continue to deliver its strategy.	The Consortium receives funding requisitions from Aberdeenshire Council, Falkirk Council, Fife Council, Perth and Kinross Council, Stirling Council, Dundee City Council and Angus Council. The Consortium faces financial pressures as a result of Councils withdrawing funding with 12 months notice. One council, Aberdeenshire, left the Consortium at the end of 2016-17. The Consortium is trying to attract other organisations to join as associate members, with no voting rights, for an annual fee of £1,500. The EU Referendum outcome could affect the Consortium's ability to continue as a going concern due to the potential reduced funding from the EU; however the impact of this vote on the Consortium is still in debate. We have considered the financial sustainability of the Consortium in our wider scope work which is detailed on page 13.	We consider that the Consortium is financially sustainable. This assumes the continuing membership and support of the councils.

Financial statements and accounting

Management reporting in financial statements

REPORT	SUMMARY OBSERVATIONS	AUDIT CONCLUSION
Management commentary	The Local Authority Accounts (Scotland) Regulations 2014 require the inclusion of a management commentary within the financial statements, similar to the Companies Act requirements for listed entity financial statements. We are required to read the management commentary and express an opinion as to whether it is consistent with the information provided in the annual accounts.	We are satisfied that the information contained within the management commentary is consistent with the annual accounts.
Remuneration report	The Local Authority Accounts (Scotland) Amendment Regulations 2011 require local authorities in Scotland to prepare a Remuneration Report as part of the Annual Accounts. The Consortium does not employ any staff and therefore the requirements of these regulations are not applicable.	Not applicable.
Annual governance statement	The statement for 2016-17 outlines the corporate governance and risk management arrangements in operation in the financial year. It provides detail on the governance framework of the Consortium and of its host authority, Angus Council, and a review of effectiveness of the governance and control systems in operation.	We consider the governance framework and annual governance statement to be appropriate for the Consortium and that it is in accordance with guidance and reflects our understanding of the Consortium and of its host authority.

Financial statements and accounting

Qualitative aspects and future developments

Qualitative aspects

ISA 260 requires us to report to those charged with governance our views about significant qualitative aspects of the entity's accounting practices, including accounting policies, accounting estimates and financial statement disclosures.

We consider the accounting policies adopted by the Consortium to be appropriate. There are no significant accounting practices which depart from what is acceptable under IFRS or the on Local Authority Accounting.

Financial statement disclosures were considered against requirements of the on Local Authority Accounting, relevant legislation and IFRS. No departures from these requirements were identified.

There were no new accounting standards adopted by the Local Authority Accounting during 2016-17 which affected the Consortium .

There are no significant accounting estimates.

Financial statement disclosures were considered against requirements of the on Local Authority Accounting, relevant legislation and IFRS. No departures from these requirements were identified.

Future accounting and audit developments

CIPFA / LASAAC consulted on amendments to the on Local Authority Accounting for IFRS 9 *Financial instruments* and IFRS 15 *Revenue from contracts with customers.* A separate publication *Forthcoming Provisions for IFRS 9 Financial Instruments and IFRS 15 Revenue from Contracts with Customers in the Code of Local Practice on Local Authority Accounting in the United Kingdom 2018/19* will be issued as a companion publication to the Code setting out the approach to these two standards.

Other changes to the 2017 Code include an amendment to section 3.1 (Narrative Reporting) to introduce key reporting principles for the Narrative Report, and updates to section 3.4 (Presentation of Financial Statements) to clarify the reporting requirements for accounting polices and going concern reporting.

IFRS 16 Leases will bring a significant number of operating leases onto the balance sheet unless they are low value or have less than a year to run. CIPFA/LASAAC will revisit accounting for PFI liabilities which are currently under finance lease accounting rules of IAS 17, which is being replaced by the new standard.

Wider scope
Audit dimensions

As reported in our audit strategy document we concluded that the Consortium falls under the small body provisions of the Code of Audit Practice. Relevant audit dimensions that we considered as part of our wider scope work were as follows:

— financial sustainability; and

— the disclosures in the governance statement.

Financial sustainability

Financial sustainability looks forward to the medium and longer term to consider whether the Consortium is planning effectively to deliver its services in the way that they should be delivered.

As a result of a number of external factors it is difficult for the Consortium to plan for the medium and longer term. The outcome of the EU referendum and the impact that this could have on EU funding available to the Consortium members in the future is still uncertain. There have been a number of changes in membership of the Policy Board as a result of the May 2017 local elections. Ongoing budget pressures that local authorities in Scotland are facing raise concerns about the perceived benefit of continued membership in the Consortium: Aberdeenshire Council left at the end of the 2016-17 financial year citing budget pressures as the main reason, and Stirling Council also indicated an intention to leave, although this decision was subsequently reversed.

Subscription income will be £47,250 in future years assuming no changes in membership or fee levels. Ongoing running costs of the Consortium: the salary of the policy officer; Secretariat management fees; and external audit fees are approximately £40,000 per annum, and additional expenditure is required in order for the Consortium to continue meeting its stated objectives.

This demonstrates the need for the continued support of the councils to secure the financial sustainability of the Consortium in the medium to longer term.

An annual workplan is prepared by the Secretariat to support the Consortium's key objective to enable collaboration between members on shared European priorities. The workplan and budgets for 2017-18 and 2018-19 were approved by the Policy Board in March 2017.

Budgeted deficits on the provision of services, approved by the Policy Board in March 2017, are £27,129 in 2017-18 and £28,508 in 2018-19. Planned activities continue to exceed subscription income, albeit the budgets were prepared with a view to two members leaving, meaning income will be higher now Stirling Council has decided to continue its membership. The Consortium plans to fund budgeted deficits through usable reserves, which were £67,759 as at 31 March 2017. These reserves are not significant and are unlikely to be sufficient to fund the Consortium's objectives in the medium to longer term.

Conclusion

Although the Consortium is reliant on the subscription income of its seven members, it has built up £67,759 reserves, and also has the ability to control planned activities to be able to manage costs. The longer term sustainability of the Consortium is dependent on the continued support of its members, which is likely to be influenced by the outcome of the UK leaving the EU in 2019 as well as future elections.

Wider scope

Audit dimensions (continued)

Disclosures in the governance statement

The Consortium is required under the Code to prepare and publish an Annual Governance Statement ("AGS") in accordance with the *Delivering Good Governance in Local Government: Framework (2016) ("the Framework").*

The Framework defines the principles that should underpin the governance of each local government organisation, and provides a structure to help individual authorities with their approach to governance.

We reviewed the Consortium's AGS in line with the requirements of Chapter Seven of the Framework. Although a requirement of the Framework is for an authority to develop its own code of governance, the Consortium has noted that it operates within the principles of the Framework which have been adopted by the host authority. We consider this to be appropriate given the small size of the organisation.

Conclusion

The disclosures in the governance statement are considered to be appropriate and in line with the requirements of the Framework.

Appendices

Mandated communications with the Policy Board

MATTERS TO BE COMMUNICATED	LINK TO POLICY BOARD REPORTS
Relationships that may bear on the firm's Independence and the integrity and objectivity of the audit engagement partner and audit staff (ISA 260 and Combined Code)	See appendix three.
The general approach and overall scope of the audit, including levels of materiality, fraud risks, business risks and audit responses and engagement letter (ISA 260)	Main body of this paper.
Disagreement with management about matters that, individually or in aggregate, could be significant to the entity's financial statements or the auditor's report (ISA 260)	There were no such disagreements.
The potential effect on the financial statements of any material risks and exposures, such as pending litigation, that are required to be disclosed in the financial statements (ISA 260)	There were no such matters to report.
Audit adjustments, whether or not recorded by the entity that have, or could have, a material effect on the entity's financial statements (ISA 260)	There were no audit adjustments.
The selection of, or changes in, significant accounting policies and practices that have, or could have, a material effect on the entity's financial statements (ISA 260)	Accounting polices and practices selected by the Consortium are appropriate and in line with the Local Authority Code of Practice.
The auditor's view on valuations and related disclosures (ISA 260)	This is not applicable for the Consortium.
Material uncertainties related to events and conditions that may cast significant doubt on the entity's ability to continue as a going concern (ISA 260)	We have reviewed management's assessment that the Policy Board is a going concern and agree with this assessment.
Expected modifications to the auditor's report (ISA 260)	There are no modifications to the auditor's report.
Other matters warranting attention by those charged with governance, such as effectiveness of internal controls relevant to financial reporting, material weaknesses in internal control, questions regarding management integrity, and fraud involving management (ISA 260 and ISA 240)	There are no such matters to report.

Appointed auditor's responsibilities

AREA	APPOINTED AUDITOR'S RESPONSIBILTIES	HOW WE'VE MET OUR RESPONSIBILITIES
Statutory duties	Undertake statutory duties, and comply with professional engagement and ethical standards.	We have undertaken our statutory duties and complied with professional and ethical standards. Our independence letter is at appendix three.
Financial statements and related reports	Provide an opinion on audited bodies' financial statements and, where appropriate, the regularity of transactions.	Page 3 summarises the opinion we expect to provide.
Financial statements and related reports	Review and report on, as appropriate, other information such as annual governance statements, management commentaries, and remuneration reports.	Page 12 reports on the other information contained in the financial statements, covering the annual governance statement, management commentary and remuneration report.
Financial statements and related reports	Notify the Auditor General or Controller of Audit when circumstances indicate that a statutory report may be required.	No notifications to Controller of Audit required.
Corporate governance	Participate in arrangements to cooperate and coordinate with other scrutiny bodies.	Page 11 sets out our conclusion on these arrangements.
Wider audit dimensions	Demonstrate compliance with the wider public audit scope by reviewing and providing judgements and conclusions on the audited bodies': — financial position and arrangements for securing financial sustainability; and — governance arrangements as disclosed in the Annual Governance Statement	Our consideration of the wider dimensions is outlined on pages 13-14.

Auditor independence

Assessment of our objectivity and independence as auditor of the Consortium

Professional ethical standards require us to provide to you at the completion stage of the audit a written disclosure of relationships (including the provision of non-audit services) that bear on KPMG LLP's objectivity and independence, the threats to KPMG LLP's independence that these create, any safeguards that have been put in place and why they address such threats, together with any other information necessary to enable KPMG LLP's objectivity and independence to be assessed.

This letter is intended to comply with this requirement and facilitate a subsequent discussion with you on audit independence and addresses:

- General procedures to safeguard independence and objectivity;
- Independence and objectivity considerations relating to the provision of non- audit services; and
- Independence and objectivity considerations relating to other matters.

We will communicate any significant judgements made about threats to objectivity and independence and the appropriateness of safeguards put in place.

General procedures to safeguard independence and objectivity

KPMG LLP is committed to being and being seen to be independent. As part of our ethics and independence policies, all KPMG LLP partners and staff annually confirm their compliance with our ethics and independence policies and procedures including in particular that they have no prohibited shareholdings. Our ethics and independence policies and procedures are fully consistent with the requirements of the FRC Ethical Standards. As a result we have underlying safeguards in place to maintain independence through:

- Instilling professional values;
- Communications;
- Internal accountability;
- Risk management; and
- Independent reviews.

We are satisfied that our general procedures support our independence and objectivity.

Independence and objectivity considerations relating to the provision of non-audit services

We have considered the fees charged by us to the Consortium for professional services provided by us during the reporting period. We have detailed the fees charged by us to the Consortium for significant professional services provided by us during the reporting below, as well as the amounts of any future services which have been contracted or where a written proposal has been submitted. Total fees charged by us for the period ended 31 March 2017 are £2,290. There are no non-audit fees in respect of the period ended 31 March 2017.

Independence and objectivity considerations relating to other matters

There are no other matters that, in our professional judgment, bear on our independence which need to be disclosed to the members.

Confirmation of audit independence

We confirm that as of the date of this letter, in our professional judgment, KPMG LLP is independent within the meaning of regulatory and professional requirements and the objectivity of the partner and audit staff is not impaired.

This report is intended solely for the information of the members and should not be used for any other purposes.

We would be very happy to discuss the matters identified above (or any other matters relating to our objectivity and independence) should you wish to do so.

Yours faithfully

KPMG LLP

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