West Sussex County Council

Annual Audit Letter for the year ended 31 March 2018

August 2018

Contents

Public Sector Audit Appointments Ltd (PSAA) have issued a 'Statement of responsibilities of auditors and audited bodies'. It is available from the Chief Executive of each audited body and via the PSAA website (www.psaa.co.uk)

The Statement of responsibilities serves as the formal terms of engagement between appointed auditors and audited bodies. It summarises where the different responsibilities of auditors and audited bodies begin and end, and what is to be expected of the audited body in certain areas.

The 'Terms of Appointment (updated 23 February 2017)' issued by PSAA sets out additional requirements that auditors must comply with, over and above those set out in the National Audit Office Code of Audit Practice (the Code) and statute, and covers matters of practice and procedure which are of a recurring nature.

This Annual Audit Letter is prepared in the context of the Statement of responsibilities. It is addressed to the Members of the audited body, and is prepared for their sole use. We, as appointed auditor, take no responsibility to any third party.

Our Complaints Procedure – If at any time you would like to discuss with us how our service to you could be improved, or if you are dissatisfied with the service you are receiving, you may take the issue up with your usual partner or director contact. If you prefer an alternative route, please contact Steve Varley, our Managing Partner, 1 More London Place, London SE1 2AF. We undertake to look into any complaint carefully and promptly and to do all we can to explain the position to you. Should you remain dissatisfied with any aspect of our service, you may of course take matters up with our professional institute. We can provide further information on how you may contact our professional institute.

01 Executive Summary

Executive Summary

We are required to issue an annual audit letter to West Sussex County Council (the Council) following completion of our audit procedures for the year ended 31 March 2018.

Below are the results and conclusions on the significant areas of the audit process.

Area of Work	Conclusion
Opinion on the Council's and Pension Fund's: ► Financial statements	Unqualified – the financial statements give a true and fair view of the financial position of the Council and Pension Fund as at 31 March 2018 and of its expenditure and income for the year then ended.
► Consistency of other information published with the financial statements	Other information published with the financial statements was consistent with the Annual Accounts.
Concluding on the Council's arrangements for securing economy, efficiency and effectiveness	We concluded that you have put in place proper arrangements to secure value for money in your use of resources.

Area of Work	Conclusion
Reports by exception: ► Consistency of Annual Governance Statement	The Governance Statement was consistent with our understanding of the Council. Some amendments were made to the Statement as a result of our work.
► Public interest report	We had no matters to report in the public interest.
► Written recommendations to the Council, which should be copied to the Secretary of State	We had no matters to report.
► Other actions taken in relation to our responsibilities under the Local Audit and Accountability Act 2014	We had no matters to report.

Area of Work	Conclusion
Reporting to the National Audit Office (NAO) on our review of the Council's Whole of Government Accounts return (WGA).	We had no matters to report.

Executive Summary (cont'd)

As a result of the above we have also:

Area of Work	Conclusion
Issued a report to those charged with governance of the Council communicating significant findings resulting from our audit.	Our Audit Results Report was issued on 12 July 2018. We presented it to the 23 July 2018 meeting of the Regulation, Audit and Accounts Committee.
Issued a certificate that we have completed the audit in accordance with the requirements of the Local Audit and Accountability Act 2014 and the National Audit Office's 2015 Code of Audit Practice.	Our certificate was issued on 15 August 2018.

We would like to take this opportunity to thank the Council and Pension Fund's staff for their assistance during the course of our work.

Helen Thompson

Associate Partner

For and on behalf of Ernst & Young LLP

02 Purpose and Responsibilities

Purpose and Responsibilities

The Purpose of this Letter

The purpose of this annual audit letter is to communicate to Members and external stakeholders, including members of the public, the key issues arising from our work, which we consider should be brought to the attention of the Council.

We have already reported the detailed findings from our audit work in our 2017/18 Audit Results Report to the 23 July 2018 meeting of the Regulation, Audit and Accounts Committee, representing those charged with governance. We do not repeat those detailed findings in this letter. The matters reported here are the most significant for the Council.

Responsibilities of the Appointed Auditor

- Reporting by exception:

Our 2017/18 audit work has been undertaken in accordance with the Audit Plan that we issued on 26 March 2018 and is conducted in accordance with the National Audit Office's 2015 Code of Audit Practice, International Standards on Auditing (UK and Ireland), and other guidance issued by the National Audit Office.

As auditors we are responsible for:

- Expressing an opinion:
  - On the 2017/18 financial statements, including the pension fund; and
  - On the consistency of other information published with the financial statements.
- Forming a conclusion on the arrangements the Council has to secure economy, efficiency and effectiveness in its use of resources.
  - If the annual governance statement is misleading or not consistent with our understanding of the Council;
  - Any significant matters that are in the public interest;
  - Any written recommendations to the Council, which should be copied to the Secretary of State; and
  - If we have discharged our duties and responsibilities as established by thy Local Audit and Accountability Act 2014 and Code of Audit Practice.

Alongside our work on the financial statements, we also review and report to the National Audit Office (NAO) on your Whole of Government Accounts return. The extent of our review and the nature of our report are specified by the NAO.

Responsibilities of the Council

The Council is responsible for preparing and publishing its statement of accounts accompanied by an Annual Governance Statement. In the Annual Governance Statement, the Council reports publicly each year on how far it complies with its own code of governance, including how it has monitored and evaluated the effectiveness of its governance arrangements in year, and any changes planned in the coming period.

The Council is also responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

03 Financial Statement Audit

Financial Statement Audit

Key Issues

The Council's Statement of Accounts is an important tool for the Council to show how it has used public money and how it can demonstrate its financial management and financial health.

We audited the Council and Pension Fund's Statement of Accounts in line with the National Audit Office's 2015 Code of Audit Practice, International Standards on Auditing (UK and Ireland), and other guidance issued by the National Audit Office and issued an unqualified audit report on 24 July 2018.

Our detailed findings were reported to the 23 July Regulation Audit and Accounts Committee.

The key issues identified as part of our audit were as follows:

Significant Risk	Conclusion
Misstatements due to fraud or error There is a risk that the financial statements as a whole are not free of material misstatements whether caused by fraud or error. As identified in ISA (UK and Ireland) 240, management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records directly or indirectly and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. We identify and respond to this fraud risk on every audit engagement.	To address this risk we: • Tested the appropriateness of journal entries recorded in the general ledger and other adjustments made in preparing the financial statements; • Considered the appropriateness and application of the Council's stated accounting policies; • Reviewed accounting estimates for evidence of management bias; and • Evaluated the business rationale for any significant unusual transactions. We did not identify any material weaknesses in controls or evidence of material management override based on our work undertaken to date. Specifically: • We did not identify any inappropriate journals or adjustments. • Accounting policies were in line with the requirements of the financial reporting framework. We identified no instances of the Council's accounting policies being inappropriately selected or applied by management to misreport the financial performance or position of the Council. • We did not identify any instances of inappropriate judgements being applied in relation to accounting estimates, or other balances and transactions. • We did not identify any other transactions during our audit which appeared unusual or outside the Council's normal course of business. We also considered the risk of misstatement due to fraud and error as part of our audit of the Pension Fund financial statements and identified no significant issues.

Financial Statement Audit (cont'd)

The other areas of audit focus identified were as follows:

Area of Audit Focus	Conclusion
Valuation of Land and Buildings The fair value of Property, Plant and Equipment (PPE) and Investment Properties (IP) represent significant balances in the Council's accounts and are subject to valuation changes, impairment reviews and depreciation charges. Management is required to make material judgemental inputs and apply estimation techniques to calculate the year-end balances recorded in the balance sheet.	To gain assurance in this area, we: • Considered the work performed by the Council's valuer, including the adequacy of the scope of the work performed, their professional capabilities and the results of their work; • Sample tested key asset information used by the valuers in performing their valuation (for example floor plans to support valuations based on price per square metre) and challenge the key assumptions used by the valuer; • Considered the annual cycle of valuations to ensure that assets have been valued within a 5 year rolling programme as required by the Code for PPE and annually for Investment Property; • Reviewed assets not subject to valuation in 2017/18 to confirm that the remaining asset base is not materially misstated; and • Tested to confirm that accounting entries had been correctly processed in the financial statements. We identified no material misstatements as a result of our work. We did, however, identify the Council should do more to develop its internal procedures to gain assurance that the carrying value of assets not subject to actual annual revaluation as part of its 5 year rolling programme are not materially misstated.
PFI Accounting The Council has three material PFI arrangements. PFI accounting is a complex area, and a detailed review of these arrangements was undertaken by our internal expert in 2016/17. This resulted in amendments to entries in the financial statements and supporting accounting models for Council's Waste and Schools PFIs. Adjustments were not made for some residual differences across all three PFI schemes as they were not material at the end of 2016/17.	To gain assurance in this area we: • Reviewed assurances brought forward from prior years regarding the appropriateness of the PFI accounting models; • Re-engaged our internal expert to consider whether any remaining adjustments were required to the three PFI models to prevent residual differences between the output of the models and the findings of our 2016/17 review becoming cumulatively material over time; • Reviewed the PFI financial models for any significant changes; • Ensured the PFI accounting models had been updated for any service or other agreed variations and confirm the consistency of current year model with prior year brought forward assurances; and • Agreed outputs of the models to the accounts, including balances and disclosures for assets, liabilities, and expenditure, and review the completeness and accuracy of disclosures. We identified some remaining adjustments required to the accounting models and disclosures in the financial statements for the Waste and Schools PFIs. These were not material to our responsibilities and adjustments were not made to the financial statements to correct these issues. The adjustments were identified late in the audit process and it was not practicable for the Council to make the necessary adjustments in the period. The Council has undertaken to correct the accounting model to reflect our findings in 2018/19.

Financial Statement Audit (cont'd)

	Conclusion
Pension Asset/Liability Valuation The Local Authority Accounting Code of Practice and IAS19 require the Council to make extensive disclosures within its financial statements regarding its membership of the Local Government Pension Scheme administered by West Sussex County Council. The Council's pension fund deficit is a material estimated balance and the Code requires that this liability be disclosed on the Council's balance sheet. At 31 March 2017, our assessment at the planning stage of the audit, this totalled £704.1 million. The information disclosed is based on the IAS 19 report issued to the Council by the actuary to the County Council. Accounting for this scheme involves significant estimation and judgement and therefore management engages an actuary to undertake the calculations on their behalf. ISAs (UK and Ireland) 500 and 540 require us to undertake procedures on the use of management experts and the assumptions underlying fair value estimates.	To gain assurance in this area we: • liaised with the auditors of West Sussex Pension Fund, to obtain assurances over the information supplied to the actuary in relation to West Sussex County Council; • Assessed the work of the Pension Fund actuary (Hymans Robertson) including the assumptions they have used by relying on the work of PWC - Consulting Actuaries commissioned by the National Audit Office for all Local Government sector auditors, and considering any relevant reviews by the EY actuarial team; and • Reviewed and tested the accounting entries and disclosures made within the Council's financial statements in relation to IAS19. We did not identify any material issues with regard to the valuation of pension assets and liabilities.
Restatement of Comprehensive Income and Expenditure Statement (CIES) and Expenditure and Funding Analysis (EFA) Restructuring of services undertaken in the period required the Council to re-analyse, re-present and re-state the portfolio analysis of its service level income and expenditure disclosed in the CIES and other related disclosures in its financial statements.	To gain assurance in this area we: • Agreed the restated comparative figures back to the Council's prior year financial statements and supporting working papers; • Reviewed the CIES, EFA and supporting notes to ensure disclosures are in line with the Code; and • Reviewed the analysis of how these figures are derived, how the ledger system has been re-mapped to reflect the Council's organisational structure and how overheads are apportioned across the service areas reported. We did not identify any material issues with regard to the restatement of the CIES, EFA and related disclosure notes.

Financial Statement Audit (cont'd)

Our application of materiality

When establishing our overall audit strategy, we determined a magnitude of uncorrected misstatements that we judged would be material for the financial statements as a whole.

Item	Thresholds applied
Planning materiality	We determined planning materiality for the Council's financial statements to be £25.8 million (2016/17: £12.8 m), which is 2% of gross revenue expenditure reported in the accounts. In the prior year we applied a threshold of 1%. Although the Council is a public interest entity and a major local authority based on its size, we considered the overall risk profile and public interest in comparison to other councils, and did not consider there to be any heightened risks that would mean we need to adopt a lower level of materiality. As such we deemed it appropriate to increase planning materiality to 2%. We consider gross revenue expenditure to be one of the principal considerations for stakeholders in assessing the financial performance of the Council. We determined planning materiality for the Pension Fund's financial statements to be £82 million, which is 2% of net assets reported in the accounts. We consider net assets to be one of the principal considerations for stakeholders in assessing the financial performance of the Pension Fund.
Reporting threshold	We agreed with the Regulation, Audit and Accounts Committee that we would report to the Committee all audit differences in excess of £19.4 million for the Council and £61.5 million for the Pension Fund.

We evaluate any uncorrected misstatements against both the quantitative measures of materiality discussed above and in light of other relevant qualitative considerations. We considered both the qualitative impact and aggregate value of uncorrected misstatements and agreed with management's assessment that they did not have a material impact.

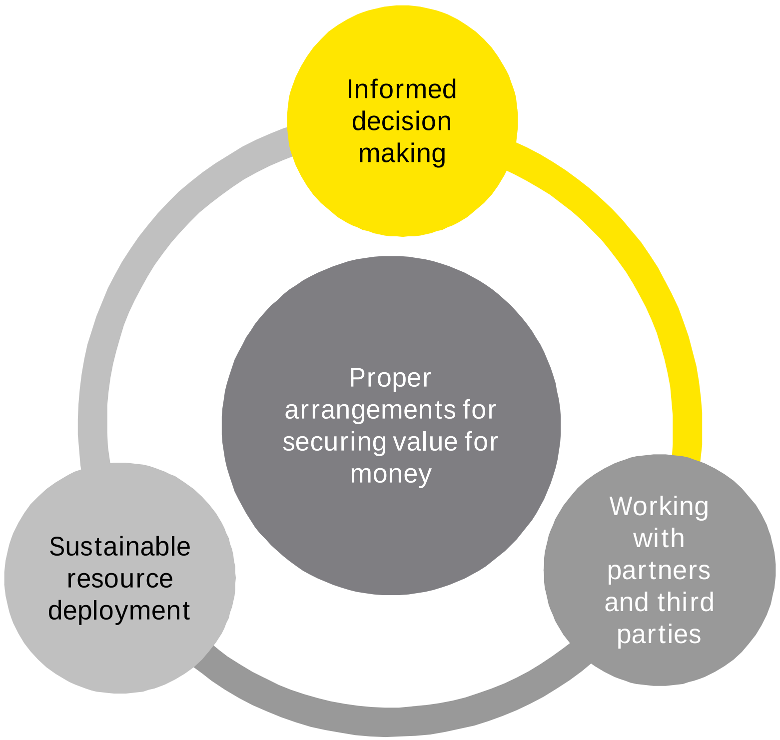
04 Value for Money

Value for Money

We are required to consider whether the Council has put in place 'proper arrangements' to secure economy, efficiency and effectiveness on its use of resources. This is known as our value for money conclusion.

Proper arrangements are defined by statutory guidance issued by the National Audit Office. They comprise your arrangements to:

- Take informed decisions;
- Deploy resources in a sustainable manner; and
- Work with partners and other third parties.



We identified two significant risks in relation to these arrangements. The tables below present the findings of our work in response to the risks identified and any other significant weaknesses or issues to bring to your attention.

We have performed the procedures outlined in our audit plan. We did not identify any significant weaknesses in the Council's arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people.

Value for Money (cont’d)

We therefore issued an unqualified value for money conclusion on 24 July 2018.

Significant Risk	Conclusion
Weaknesses in commissioning, procurement and contract management arrangements	Our approach focused on: • Reviewing measures introduced to improve commissioning, particularly in the areas of Adults and Children’s Services, with a view to improving the Council’s ability to assess future needs and the subsequent cost and quality of service provision. • Reviewing the arrangements the Council has put in place to develop a more proactive procurement function. • Reviewing any enhancements to contract management arrangements, including actions taken to address resource and skill gaps. Commissioning Arrangements We found that: • there has been a shift in commissioning strategy in Adults to invest in prevention to reduce demand generally, and particularly for higher cost care settings. The success of this is difficult to gauge, particularly in the short term, but there are some indications that this is starting to have an impact based on outcome based measures. • A Local Government Association peer review of Adult Social has been undertaken early in 2018/19. Although not yet final or solely focused on commissioning initial indications are that this will highlight a continued need for some improvement within the service including commissioning practice. • The introduction of new arrangements in Children’s Services have provided a clearer governance structure and a mechanism to hold commissioners to account on demand, quality and cost. • Although there have been some changes to the commissioning process during 2017/18 there is a clear recognition that further change is necessary for the Council to continue discharge its duties and maintain service quality in the face of growing demographic and cost pressures. In response to this the likely direction of travel is towards a single integrated commissioning function working across service areas and together with key external partners, covering children, adults, families, health and education.

Value for Money (cont'd)

Significant Risk	Conclusion
Weaknesses in commissioning, procurement and contract management arrangements (contd)	Contract management and procurement We found that: • In response to previously identified weaknesses a draft corporate procurement strategy and detailed target operating model (TOM) have ben developed to provide the overall framework for completely revised procurement arrangements. • The revised arrangements will not be fully established and embedded until 2019/20 recognising the need to secure cultural changes, and will then take some time to embed into working practices. There was some slippage in the time table during the development of the TOM, and it is important there is a continuing focus on timely introduction of the new arrangements and monitoring against the timetable for implementation set out on the TOM. • Although some progress has been made during the year in devising a new contract management system and framework the development of arrangements also needs to be accelerated. Overall we are satisfied that adequate arrangements were in place during the year. However, the current development of arrangements to address weaknesses is all areas considered remains a work in progress and is essential that momentum is maintained on the timely implementation of revised arrangements.

Value for Money (cont’d)

Significant Risk	Conclusion
Financial resilience and sustainable resource deployment	To address the risk, we: • Considered the 2017/18 financial outturn for the Council, both revenue and capital, and any associated impacts on the Council’s medium term financial planning. • Considered the reasonableness of key assumptions used in medium term financial planning. • Considered the adequacy of savings plans in place and the historic achievement of these. We found that: • The Council delivered an underspend of £6 million against its revenue budget for the year. This was made up of £0.4 million overspending against service level budgets, £4.5 million underspending against non-portfolio budgets and £1.9 million of unused contingency. Managing spend within budget while making higher than planned contributions to reserves is a significant achievement in a challenging environment, and is also important given the high level of continuing financial uncertainty the Council needs to plan for over the medium term. • There continues to be slippage against the Council’s capital programme. The Council’s future financial planning factors in recurrent revenue benefits from capital investment, so continued slippage of the capital programme presents some risk over the medium term and needs to be addressed • The assumptions underpinning the Council’s Medium Term Financial Strategy (MTFS) and associated savings programmes are reasonable. However, many planned savings are fundamentally estimates. It is therefore essential that outcome and cost based measures of performance against savings targets will require close and careful review through budget and service monitoring processes to continue to assess and potentially refine the targets set. Overall we are satisfied that adequate arrangements are in place. However, like many other councils, West Sussex remains subject to significant financial pressures and uncertainties over the medium term. Continued robust financial planning and monitoring arrangements, financial discipline and a preparedness to take difficult decisions will be required to maintain its financial resilience.

05 Other Reporting Issues

Other Reporting Issues

Whole of Government Accounts

We performed the procedures required by the National Audit Office on the accuracy of the consolidation pack prepared by the Council for Whole of Government Accounts purposes.

We had no issues to report.

Annual Governance Statement

We are required to consider the completeness of disclosures in the Council's Annual Governance Statement, identify any inconsistencies with the other information of which we are aware from our work, and consider whether it is misleading.

We completed this work and identified a small number of areas where further disclosure was required to reflect the position at the Council. The Council amended the Annual Governance Statement to include these areas.

Report in the Public Interest

We have a duty under the Local Audit and Accountability Act 2014 to consider whether, in the public interest, to report on any matter that comes to our attention in the course of the audit in order for it to be considered by the Council or brought to the attention of the public.

We did not identify any issues which required us to issue a report in the public interest.

Written Recommendations

We have a duty under the Local Audit and Accountability Act 2014 to designate any audit recommendation as one that requires the Council to consider it at a public meeting and to decide what action to take in response.

We did not identify any issues which required us to issue a written recommendation.

Other Reporting Issues (cont'd)

Objections Received

We did not receive any objections to the 2017/18 financial statements from members of the public.

Other Powers and Duties

We identified no issues during our audit that required us to use our additional powers under the Local Audit and Accountability Act 2014.

Independence

We communicated our assessment of independence in our Audit Results Report to the Regulation, Audit and Accounts Committee on 23 July 2018. In our professional judgement the firm is independent and the objectivity of the audit engagement partner and audit staff has not been compromised within the meaning of regulatory and professional requirements.

Control Themes and Observations

As part of our work, we obtained an understanding of internal control sufficient to plan our audit and determine the nature, timing and extent of testing performed. Although our audit was not designed to express an opinion on the effectiveness of internal control, we are required to communicate to you significant deficiencies in internal control identified during our audit.

Our audit did not identify any significant deficiencies in internal control but we did identify the following matters, both in relation to the audit of the Pension Fund, which we brought to the attention of the Regulation, Audit and Accounts Committee. The matters reported are shown below and are limited to those deficiencies that we identified during the audit and that we concluded are of sufficient importance to merit being reported.

Description	Impact
We concluded that membership data in the pension administration system, and disclosed at Note 1 to the Pension Fund financial statements, could be inaccurate. The finding was consistent with known weaknesses in the accuracy of membership data on the pensions administration system, and other findings from Internal Audit reviews and our own work in previous periods.	We were satisfied the issue did not have a material impact on the financial statements. The Fund noted that it is working proactively to reduce as far as possible differences associated with work in progress at all points during the year, but particularly mindful of the end of year.
The Fund had difficulty in producing a transaction level listing of benefits paid to support the audit. Although a transaction listing supporting the balance disclosed in the financial statements was ultimately produced we considered the inability to be able to routinely provide a listing to be a deficiency in internal control that needs to be addressed.	The Fund accepted this as a weakness in management oversight and clarity of instruction which it will address in the future through self-servicing where possible and ownership of instructing request where reliant on a third party

06 Data Analytics

Use of Data Analytics in the Audit

[Data analytics – Journals Testing

Analytics Driven Audit

Data analytics

We used our data analysers to enable us to capture entire populations of your financial data. These analysers:

- Help identify specific exceptions and anomalies which can then be the focus of our substantive audit tests; and
- Give greater likelihood of identifying errors than traditional, random sampling techniques.

In 2017/18, our use of these analysers in the Council's audit included testing journal entries, to identify and focus our testing on those entries we deem to have the highest inherent risk to the audit.

We capture the data through our formal data requests and the data transfer takes place on a secured EY website. These are in line with our EY data protection policies which are designed to protect the confidentiality, integrity and availability of business and personal information.

Journal Entry Analysis

We obtain downloads of all financial ledger transactions posted in the year. We perform completeness analysis over the data, reconciling the sum of transactions to the movement in the trial balances and financial statements to ensure we have captured all data. Our analysers then review and sort transactions, allowing us to more effectively identify and test journals that we consider to be higher risk, as identified in our audit planning report.

07 Focused on your future

Focused on your future

The Code of Practice on Local Authority Accounting in the United Kingdom introduces the application of new accounting standards in future years. The impact on the Council is summarised in the table below.

Standard	Issue	Impact
IFRS 9 Financial Instruments	Applicable for local authority accounts from the 2018/19 financial year and will change: • How financial assets are classified and measured; • How the impairment of financial assets are calculated; and • The disclosure requirements for financial assets. There are transitional arrangements within the standard and the 2018/19 Accounting Code of Practice for Local Authorities has now been issued, providing guidance on the application of IFRS 9. In advance of the Guidance Notes being issued, CIPFA have issued some provisional information providing detail on the impact on local authority accounting of IFRS 9, however the key outstanding issue is whether any accounting statutory overrides will be introduced to mitigate any impact.	Although the Code has now been issued, providing guidance on the application of the standard, along with other provisional information issued by CIPFA on the approach to adopting IFRS 9, until the Guidance Notes are issued and any statutory overrides are confirmed there remains some uncertainty. However, what is clear is that the Council will have to: • Reclassify existing financial instrument assets • Re-measure and recalculate potential impairments of those assets; and • Prepare additional disclosure notes for material items.
IFRS 15 Revenue from Contracts with Customers	Applicable for local authority accounts from the 2018/19 financial year. This new standard deals with accounting for all contracts with customers except: • Leases; • Financial instruments; • Insurance contracts; and • For local authorities; Council Tax and NDR income. The key requirements of the standard cover the identification of performance obligations under customer contracts and the linking of income to the meeting of those performance obligations. Now that the 2018/19 Accounting Code of Practice for Local Authorities has been issued it is becoming clear what the impact on local authority accounting will be. As the vast majority of revenue streams of Local Authorities fall outside the scope of IFRS 15, the impact of this standard is likely to be limited.	As with IFRS 9, some provisional information on the approach to adopting IFRS 15 has been issued by CIPFA in advance of the Guidance Notes. Now that the Code has been issued, initial views have been confirmed; that due to the revenue streams of Local Authorities the impact of this standard is likely to be limited. The standard is far more likely to impact on Local Authority Trading Companies who will have material revenue streams arising from contracts with customers. The impact on the Council, which does not have trading companies, is therefore unlikely to be significant.

Focused on your future (cont'd)

Standard	Issue	Impact
IFRS 16 Leases	It is currently proposed that IFRS 16 will be applicable for local authority accounts from the 2019/20 financial year. Whilst the definition of a lease remains similar to the current leasing standard; IAS 17, for local authorities who lease a large number of assets the new standard will have a significant impact, with nearly all current leases being included on the balance sheet. There are transitional arrangements within the standard and although the 2019/20 Accounting Code of Practice for Local Authorities has yet to be issued, CIPFA have issued some limited provisional information which begins to clarify what the impact on local authority accounting will be. Whether any accounting statutory overrides will be introduced to mitigate any impact remains an outstanding issue.	Until the 2019/20 Accounting Code is issued and any statutory overrides are confirmed there remains some uncertainty in this area. However, what is clear is that the Council will need to undertake a detailed exercise to identify all of its leases and capture the relevant information for them. The Council must therefore ensure that all lease arrangements are fully documented.

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ED None

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