

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WEST SUSSEX COUNTY COUNCIL**

### **Issue of audit opinion on the financial statements**

In our audit report for the year ended 31 March 2019 issued on 29 July 2019 we reported that, in our opinion, the financial statements:

- gave a true and fair view of the financial position of West Sussex County Council as at 31 March 2019 and of its expenditure and income for the year then ended; and
- had been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2018/19.

### **Issue of audit opinion on the pension fund financial statements**

In our audit report for the year ended 31 March 2019 issued on 29 July 2019 we reported that, in our opinion the pension fund's financial statements:

- gave a true and fair view of the financial transactions of the pension fund during the year ended 31 March 2019 and the amount and disposition of the fund's assets and liabilities as at 31 March 2019; and
- had been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2018/19.

### **Issue of qualified value for money conclusion**

In our audit report for the year ended 31 March 2019 issued on 29 July 2019 we reported a qualified value for money conclusion in the following terms:

#### **Basis for qualified conclusion**

Ofsted undertook an inspection of the Authority's Children's Services, with findings being announced in early May. The inspection took place over a three-week period in late February to early March and looked at three areas; the impact of leaders on social work practice with children and families, the experiences and progress of children who need help and protection and the experiences and progress of children in care and care leavers. In all three areas inspectors found services to be inadequate and as a result the overall effectiveness was judged to be inadequate. Actions to address the identified weaknesses, which include the recruitment of a new Director of Children & Family Services, development of an improvement plan and team and appointment of an external partner in practice and commissioner to work with the Authority, have now commenced but were not complete at the end of 2018/19.

The issue above is evidence of weaknesses in proper arrangements for understanding and using appropriate and reliable performance information to support informed decision making and performance management, and managing risks effectively and maintaining a sound system of internal control.

## Qualified conclusion


In our opinion, based on the work undertaken in the course of the audit, having regard to the guidance issued by the Comptroller and Auditor General in November 2017, with the exception of the matter reported in the basis for qualified conclusion paragraph above, we are satisfied that, in all significant respects, West Sussex County Council put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2019.

## Certificate

In our report dated 29 July 2019, we explained that we could not formally conclude the audit on that date until we had completed the work necessary to issue our assurance statement in respect of the authority's Whole of Government Accounts consolidation pack. We have now completed this work.

No matters have come to our attention since that date that would have a material impact on the financial statements on which we gave an unqualified opinion or a significant impact on our conclusion on the authority's arrangements for securing economy, efficiency and effectiveness.

We certify that we have completed the audit of the accounts of West Sussex County Council in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice issued by the National Audit Office.

  
Ernst + Young LLP

Helen Thompson (Key Audit Partner)  
Ernst & Young LLP (Local Auditor)  
Southampton  
28 August 2019

The maintenance and integrity of the West Sussex County Council web site is the responsibility of the directors; the work carried out by the auditors does not involve consideration of these matters and, accordingly, the auditors accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the web site.

Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.