

**Deloitte.**



## **Children & Young People's Commissioner for Scotland**

Report to the Audit Advisory Board and Auditor General for Scotland on the  
2017/18 audit

Issued on 30 November for the meeting on 7 December 2018

# Contents

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## 01 Our final report

Introduction	3
Our audit explained	6

### ***Financial statements audit***

Significant risks	8
Our audit report	11
Your annual report	12

### ***Audit dimensions***

Overview	14
Governance statement	15
Financial sustainability	16
Specific risks	18

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## 02 Technical update

New accounting standards for 2018/19 and beyond	21
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## 03 Appendices

Purpose of our report and responsibility statement	23
Audit adjustments	24
Fraud responsibilities and representations	25
Independence and fees	26
Events and publications	27

# Introduction

## The key messages in this report

Audit quality is our number one priority. We plan our audit to focus on audit quality and have set the following audit quality objectives for this audit:

- A robust challenge of the key judgements taken in the preparation of the financial statements.
- A strong understanding of your internal control environment.
- A well planned and delivered audit that raises findings early with those charged with governance.

I have pleasure in presenting our final report to the Audit Advisory Board (AAB) of the Children and Young People's Commissioner for Scotland ("the Commissioner") for the 2017/18 audit. The scope of our audit was set out within our planning report presented to the Audit Advisory Board in February 2018.

This report summarises our findings and conclusions in relation to:

- The audit of the **financial statements**; and
- Consideration of the wider scope requirements of public sector audit. This includes our consideration of the Accountable Officers' duty to secure best value. As set out in our plan, due to the relative size and scale of the functions delivered by the office of the Commissioner we concluded that the full wider scope audit was not appropriate. In accordance with paragraph 53 of the Code of Audit Practice 2016, our work in this area was restricted to concluding on:
  - The appropriateness of the disclosures in **the governance statement**; and
  - The **financial sustainability** of the Commissioner and the services that it delivers over the medium to longer term.

# Introduction (continued)

## The key messages in this report – financial statements audit

I would like to draw your attention to the key messages of this paper in relation to the audit of the financial statements:

### Conclusions from our testing

- The significant risks, as identified in our audit plan, related to:
  - Achievement of expenditure resource limits; and
  - management override of controls.
- A summary of our work on the significant risks is provided in the dashboard on page 8.
- No audit adjustments have been identified from our audit procedures.
- The annual report and annual governance statement comply with the statutory guidance and proper practice and are consistent with the financial statements and our knowledge of the Commissioner.
- The auditable parts of the remuneration report have been prepared in accordance with the relevant regulation.
- Based on our audit work completed to date, we expect to issue an unmodified audit opinion.

### Insights

- We have performed analytics on the journal entries posted in the year to profile the journal population which has helped us identify journals of audit interest, such as journals posted on non-business days or journals with key words. No issues were noted from this testing.

### Status of the audit

- The audit is substantially complete subject to the completion of the following principal matters:
  - receipt of signed management representation letter; and
  - our review of events since 31 March 2018.

# Introduction (continued)

## The key messages in this report – wider scope

The following sets out the key messages of this paper in relation to the wider scope work:

### Financial sustainability

The Commissioner had approved funding for 2017/18 of £1,334k and a contingency of £43k. The Commissioner drew down £1,377k to cover the operating expenses in the year and therefore met the financial target for the year to breakeven.

The new Commissioner started in May 2017 and operational plans were put in place in October 2017.

Budgets are created on an annual basis as there is uncertainty around the funding that will be received. Costs of the office of the Commissioner are primarily fixed in nature e.g. rent, payroll, therefore actual expenditure is normally similar to budget. The contingency drawdown in the current year was a first for the Commissioner and was necessary to cover unforeseen costs in relation to temporary grade 5 Head of Advice and Investigation. The Commissioner intends to make a business case to make the current temporary Grade 5 Head of Advice and Investigations a permanent position which would need to be reflected in the funding allocation, as this post is seen as an essential function of the office, forming part of the Leadership Group and leading on the development of the use of legal powers which were extended by Parliament.

### Governance statement

The FReM requires a Governance Statement to be published with the financial statements and guidance on content is provided in the Governance Statement section of the Scottish Public Finance Manual (SPFM) which sets out the essential features. We have confirmed that the Commissioner's Governance Statement is in compliance with this guidance and is consistent with our knowledge gained during the audit.

We have reviewed the annual governance statement for appropriateness of the disclosures in the governance statement or any other issues and best practice.

**Pat Kenny  
Audit Director**

# Our audit explained

## Area dimensions

In accordance with the 2016 Code of Audit Practice, we have considered how you are addressing the two audit dimensions, being:

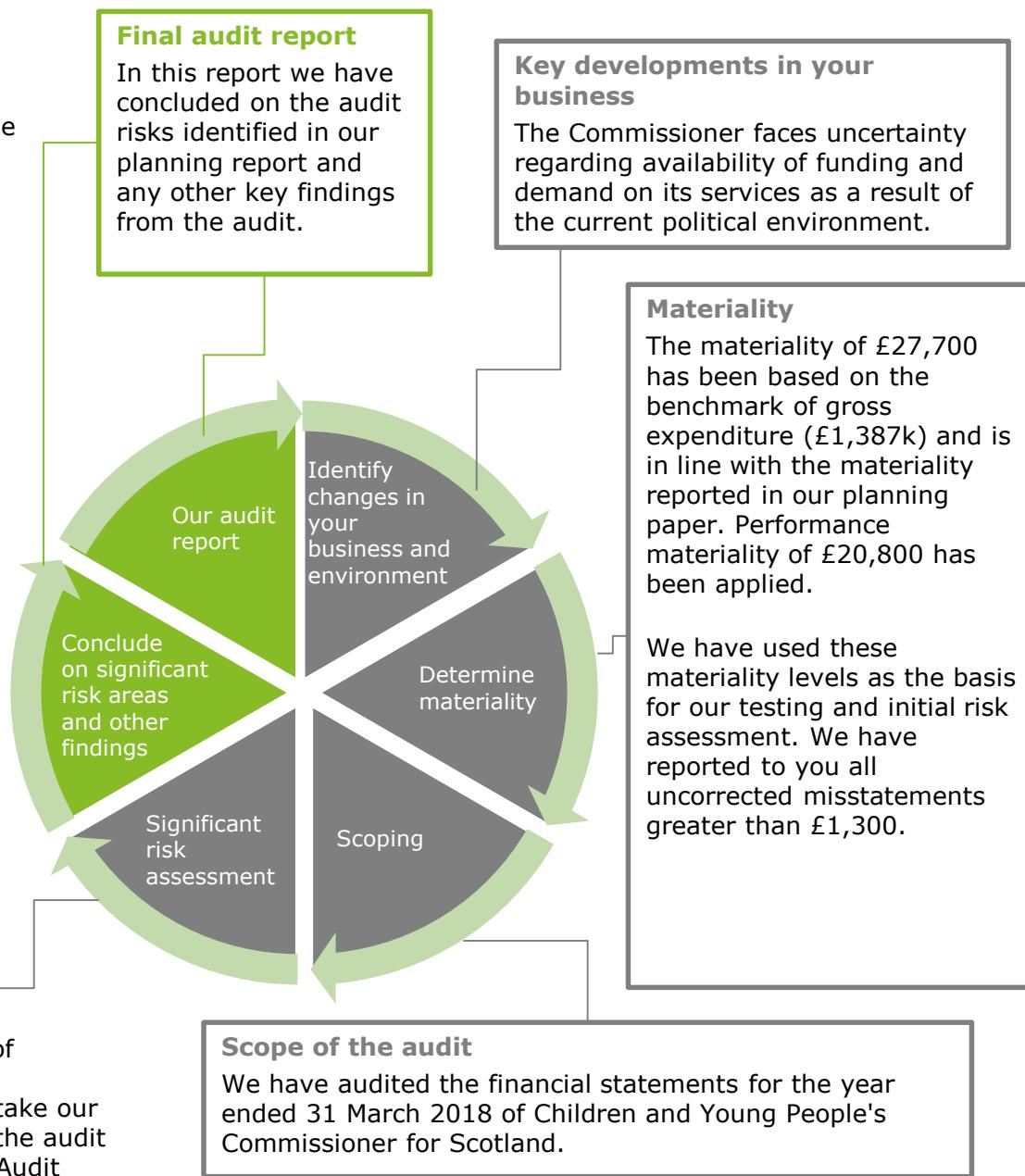
- Financial sustainability
- Governance and transparency

## Significant risks

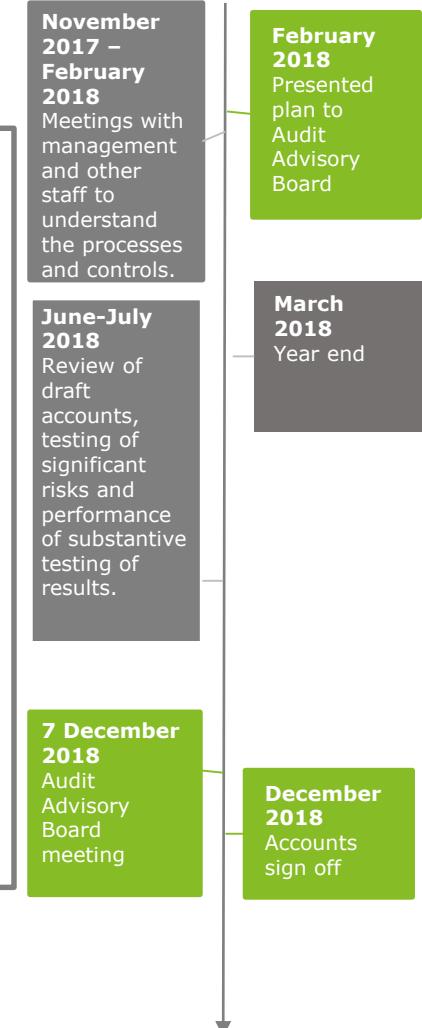
Our risk assessment process is a continuous cycle throughout the year. Page 8 provides a summary of our risk assessment of your significant risks.

## Quality and Independence

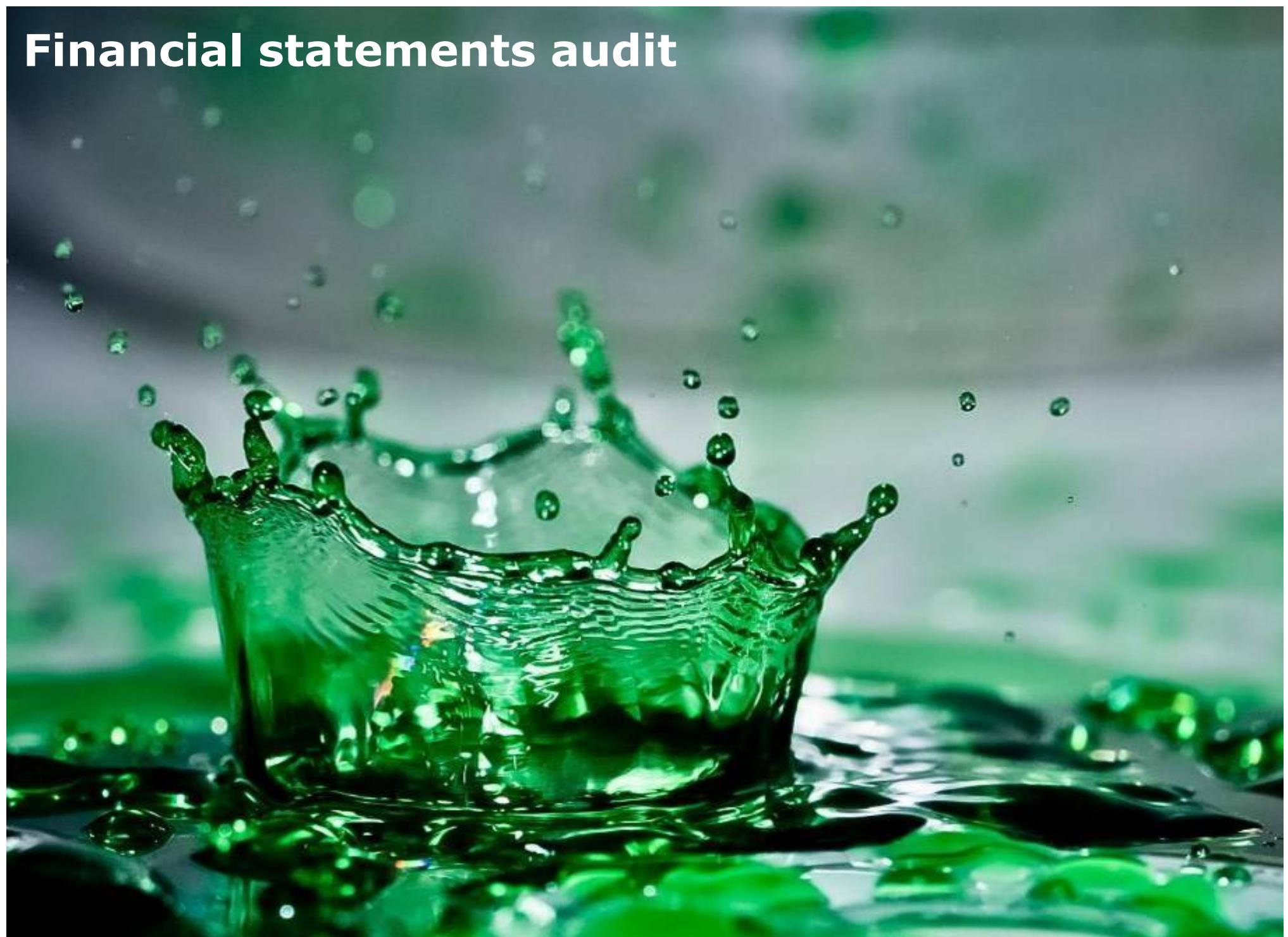
We confirm we are independent of Children and Young People's Commissioner for Scotland. We take our independence and the quality of the audit work we perform very seriously. Audit quality is our number one priority.



## Timeline 2018



# Financial statements audit



# Significant risks

## Dashboard

Risk	Material	Fraud risk	Planned approach to controls testing	Controls testing conclusion	Consistency of judgements with Deloitte's expectations	Comments	Page no.
Achievement of expenditure resource limits			D+I	Satisfactory		Complete	9
Management override of controls			D+I	Satisfactory		Complete	10

Overly prudent, likely to lead to future credit



Overly optimistic, likely to lead to future debit.

**D+I:** Testing of the design and implementation of key controls

# Significant risks (continued)

## Risk 1 - Achievement of expenditure resource limits

### Risk identified

Key financial duty for the Children & Young People's Commissioner for Scotland is to comply with the budget approved by the SPCB to cover cash expenditure and non-cash costs such as depreciation. Given the pressures across the whole of the public sector, there is an inherent risk associated with the accuracy and completeness of recording of expenditure as there is an incentive for management to either over or under accrue expenditure at the year-end, depending on the forecast position, in order to meet the allocation.



### Key judgements and our challenge of them

We must provide an opinion on regularity, to the effect that expenditure and receipts were incurred or applied in line with guidance. We have evaluated the results of our audit testing in the context of the achievement of the targets set by the Scottish Parliament.



### Deloitte response

- We evaluated the design and implementation of the controls around monthly monitoring of financial performance and journal entry postings;
- We performed focused testing of accruals and prepayments at the year-end;
- We performed focused cut-off testing of invoices received and paid around the year-end;
- We obtained independent confirmation of the budget approved by the SPCB.

### Deloitte view

We have concluded through the performance of our year end procedures that the expenditure and receipts were incurred or applied in accordance with the applicable enactments and guidance issued by the Scottish Ministers and the expenditure is valid and correctly classified.

We confirm that the Commissioner has performed within the limits set by the SPCB and therefore is in compliance with the financial target in the year.

# Significant risks (continued)

## Risk 2 - Management override of controls

### Risk identified

International Standards on Auditing requires auditors to identify a presumed risk of management override of control. This presumed risk cannot be rebutted by the auditor. This recognises that management may be able to override controls that are in place to present inaccurate or even fraudulent financial reports.



### Deloitte response

We have considered the overall sensitivity of judgements made in preparation of the financial statements, and note that:

- the Commissioner's results throughout the year projected that cash spend would be within budget with contingency funding considered.
- senior management's remuneration is not tied to particular financial results.

We have considered these factors and other potential sensitivities in evaluating the judgements made in the preparation of the financial statements.

### Deloitte view

- We have not identified any significant bias in the key judgements made by management.
- The control environment is appropriate for the size and complexity of the body.

### Journals

We have made inquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries and other adjustments. We have used data analytics tools to test a sample of journals, based upon identification of items of potential audit interest. Our analysis covered every journal posted in the year. No issues noted from our testing.

### Accounting estimates

We have not identified instances of management bias in our review of accounting estimates.

### Significant transactions

We did not identify any significant transactions outside the normal course of business or transactions where the business rationale was not clear.

# Our audit report

## Other matters relating to the form and content of our report

Here we discuss how the results of the audit impact on other significant sections of our audit report. The revisions to ISA (UK) 700 have changed the form and content of audit report, including how different sections are presented.



### **Our opinion on the financial statements**

Our opinion on the financial statements is unmodified.



### **Material uncertainty related to going concern**

We have not identified a material uncertainty related to going concern and will report by exception regarding the appropriateness of the use of the going concern basis of accounting.



### **Emphasis of matter and other matter paragraphs**

There are no matters we judge to be of fundamental importance in the financial statements that we consider it necessary to draw attention to in an emphasis of matter paragraph.

There are no matters relevant to users' understanding of the audit that we consider necessary to communicate in an other matter paragraph.



### **Other reporting responsibilities**

The Annual Report is reviewed in its entirety for material consistency with the financial statements and the audit work performance and to ensure that they are fair, balanced and reasonable.



### **Opinion on regularity**

In our opinion in all material respects the expenditure and income in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers.

Our opinion on matters prescribed by the Auditor General for Scotland are discussed further on page 12.

# Your annual report

We welcome this opportunity to set out for the AAB our observations on the annual report. We are required to provide an opinion on the Remuneration Report and Staff Report, the Annual Governance Statement and whether the management commentaries are consistent with the disclosures in the accounts.

	Management response	Deloitte response
The Performance Report	<p>The report outlines the Commissioner's performance, both financial and non-financial. It outlines its vision, supported by a set of strategic themes, to deliver its strategy. It also sets out the key risks and uncertainty as set out in the Local Delivery Plan.</p>	<p>We have assessed whether the performance report has been prepared in accordance with the accounts direction. No exceptions were noted.</p> <p>We have also read the performance report and confirmed that the information contained within is materially correct and consistent with our knowledge acquired during the course of performing the audit, and is not otherwise misleading.</p>
The Accountability Report	<p>Management have ensured that the accountability report meets the requirements of the FReM, comprising the Governance Statement and Remuneration and Staff Report.</p>	<p>We have assessed whether the information given in the Governance Statement is consistent with the financial statements and has been prepared in accordance with the accounts direction. No exceptions were noted.</p> <p>We have also read the Accountability Report and confirmed that the information contained within is materially correct and consistent with our knowledge acquired during the course of performing the audit, and is not otherwise misleading.</p>
Going Concern	<p>Management has made appropriate disclosure relating to Going Concern matters.</p>	<p>We have confirmed that 2018/19 funding of £1,358k was approved by the SPCB on 6 March 2018. We concur with management's assessment that it is appropriate for the Commissioner to prepare the financial statements on a going concern basis.</p>

# Audit dimensions



# Wider scope audit work

## Overview

Public audit in Scotland is wider in scope than financial audit. This section of our report sets out our findings and conclusion on our audit work covering the following area. As set out in our plan, due to the relative size and scale of the functions delivered by the office of the Commissioner, we concluded that the full wider scope audit was not appropriate. In accordance with paragraph 53 of the Code, our work in this area was restricted to concluding on:

- The appropriateness of the disclosures in the **governance statement**; and
- The **financial sustainability** of the Commissioner and the services that it delivers over the medium to longer term.

Our report is structured in accordance with these two specific areas, but also covers our specific audit requirements on best value and specific risks as summarised below.

### **Best Value (BV)**

The Scottish Public Finance Manual sets out that accountable officers appointed by the Principal Accountable Officer for the Scottish Administration have a specific responsibility to ensure that arrangements have been made to secure best value.

We have considered the accountable officers' duty to secure BV as part of the governance arrangements considered as part of the wider scope audit work.

### **Specific risks (SR)**

As set out in our Annual Audit Plan, Audit Scotland had identified a number of significant risks (SRs) faced by the public sector which we have considered as part of our work on the four audit dimensions.

**SR 1 – EU Withdrawal**

**SR 2 – New Financial Powers**

**SR 3 – Ending public sector pay cap**

**SR 4 – Cyber security risk**

**SR 5 – Openness and transparency**

# Wider scope audit work (continued)

## Governance statement

### Audit dimension

As part of the annual audit of the financial statements, we have considered the appropriateness of the disclosures in the governance statement.

#### Areas considered



- The completeness of the disclosures in meeting the requirements of the essential features, as specified in the Scottish Public Finance Manual.
- Inconsistencies between the disclosures or between the disclosures and audit knowledge.

#### Deloitte response



Based on our audit work and the work of internal audit, we have not identified for reporting any changes in governance arrangements or any issues of concern in the governance statement.

#### Deloitte view

The governance statement meets the requirements of the Scottish Public Finance Manual and no inconsistencies have been noted.

We have reviewed the processes in place at the office of the Commissioner as part of our planning and internal controls work, taking into account the following BV characteristics set out in the SPFM:

- Sound governance at a Strategic and Operational Level
- Accountability
- Sound Management of Resources

No issues were identified during our audit testing which would indicate any issues with the arrangements in place for securing best value.

# Wider scope audit work (continued)

## Financial sustainability

### Audit dimension

As part of the annual audit of the financial statements, we have considered the appropriateness of the use of the going concern basis of accounting. Going concern is a relatively short-term concept looking forward 12 to 18 months from the end of the financial year. Financial sustainability interprets the requirements and looks forward to the medium (two to five years) and longer term (longer than five years) to consider whether the body is planning effectively to continue to deliver its services or the way in which they should be delivered.

#### Areas considered



- The financial planning systems in place across the shorter and longer terms.
- The arrangements to address any identified funding gaps.
- The affordability and effectiveness of funding and investment decisions made.
- Workforce planning.

#### Deloitte response



We have monitored the Commissioner's actions in respect of the short, medium and longer term financial plans.

Long term financial plans are high level due to the inherent uncertainty in future funding. Funding is not approved beyond the next financial year.

### Deloitte view

The Commissioner had approved funding for 2017/18 of £1,334k and a contingency of £43k. The Commissioner drew down £1,377k to cover the operating expenses in the year and therefore met the financial target for the year to breakeven.

The new Commissioner started in May 2017 and operational plans were put in place in October 2017.

Budgets are created on an annual basis as there is uncertainty around the funding that will be received. Costs of the office of the Commissioner are primarily fixed in nature e.g. rent, payroll, therefore actual expenditure is normally similar to budget. The contingency drawdown in the current year was a first for the Commissioner and was necessary to cover unforeseen costs in relation to temporary grade 5 Head of Advice and Investigation. The Commissioner intends to make a business case to make the current temporary Grade 5 Head of Advice and Investigations a permanent position as this post is seen as an essential function of the office, forming part of the Leadership Group and leading on the development of the use of legal powers which were extended by Parliament.

# Wider scope audit work (continued)

## Financial sustainability (continued)

### Short term financial position

For **2017/18**, the SPCB allocated the Commissioner a budget of £1,334k, plus contingency funding of £43,252 for the temporary Grade 5 Head of Advice and Investigations.

The final position for 2017/18, was a total expenditure of £11,362k, representing a small underspend of £15k against the approved budget.

The **2018/19** budget was approved by the SPCB on 6 March 2018, with budgeted expenditure of £1,358k. This included estimated funding of £6,120 for new statutory duties under the General Data Protection Regulations which came into effect on 25 May 2018. In addition, contingency funding for the temporary Grade 5 Head of Advice and Investigations was confirmed up to the end of the 18 month period (16 January 2019).

The budget includes pay awards which have been aligned to the thresholds set out by the Cabinet Secretary in the Stage 1 debate on 31 January 2018.

### Medium to long term financial sustainability

The Commissioner has managed its budget effectively over the last few years, managing to maintain its costs within the expenditure limit.

Following the revision of the Commissioner's Strategic Plan in 2017, a number of staffing changes are expected to be made over the next few months which will allow for efficiency savings on legal and communications support which has now been brought in-house, as well as strengthening the investigations function of the office in line with the changes made by the Scottish Parliament in the Children and Young People (Scotland) Act 2014.

The Commissioner also intends to make a business case to make the current temporary Grade 5 Head of Advice and Investigations a permanent position as this post is seen as an essential function of the office, forming part of the Leadership Group and leading on the development of the use of legal powers which were extended by Parliament.

Whilst there is a strategic plan covering the period 2018-2020, long term financial plans are currently high level due to the inherent uncertainty in future funding. Funding is not approved beyond the next financial year.

# Wider scope audit work (continued)

## Specific risks

In accordance with our Audit Plan, we have considered the specific risks identified by Audit Scotland as part of our audit as follows:

Risk identified	Response
<b>EU Withdrawal</b>	<p>The UK is expected to leave the European Union (EU) on 29 March 2019, followed by a transition period to the end of 2020. There are still a lot of uncertainties surrounding the terms of the withdrawal agreement but the outcome will inevitably have significant implications for devolved governments in Scotland and for Scottish public sector bodies.</p> <p>Given the scale of the potential implications and possible timescales for implementing changes, it is critical that public sector bodies are working to understand, assess and prepare for the impact on their organisation. This is likely to include consideration of three areas:</p> <p><b>Workforce:</b> the extent to which potential changes to migration and trade policies are likely to affect the availability of skilled and unskilled labour.</p> <p><b>Funding:</b> the extent to which potential changes to funding flows including amounts anticipated under existing EU funding programmes, are likely to affect the finances of the organisation and the activity that such funding supports.</p> <p><b>Regulation:</b> the extent to which potential changes to regulation across a broad range of areas currently overseen at an EU level are likely to affect the activity of the organisation.</p> <p>The Commissioner's annual report notes that Brexit was a huge issue for children and young people throughout the UK during 2017/18 and was identified as such at the Commissioner's Human Rights Gathering in November 2017. Along with civil society in Scotland, the Commissioner met MPs to discuss what the implications of Brexit might be on children's rights. Over the next year, the Commissioner will continue to work with the UK Commissioners and the British and Irish Network of Children's Commissioners as issues arise that affect children across the whole UK.</p>
<b>New financial powers</b>	<p>The Scottish Parliament's new financial and social security powers and responsibilities from the 2012 and 2016 Scotland Acts are fundamentally changing the Scottish public financials. The Scottish Government will publish its medium-term financial strategy in 2018 in response to recommendations in the Budget Process Review Group final report, and has made a number of other commitments to improve financial management and help Parliamentary scrutiny of decisions.</p> <p>As a result of this, there is an expectation that public bodies will be seen before subject committees of the Parliament more often. The Commissioner should therefore use this as an opportunity to make comment within the annual reports beyond the compliance requirements to clearly articulate their achievements against outcomes and future plans.</p>

# Wider scope audit work (continued)

## Specific risks (specific risks)

Risk identified	Response
<b>Ending public sector pay cap</b>	The Commissioner will align with the Scottish Parliament on pay awards for employees and has budgeted an increase in staff costs to account for this, which is achievable within the funding allocation. In 2017/18 and 2018/19 the Commissioner was required to identify additional efficiency to meet the 3% pay increase as part of its funding allocation.
<b>Cyber security risk</b>	Although not required to do so, as part of its Cyber Resilience Strategy, the Commissioner plans to look at the basic certificate levels in early February 2019.
<b>Openness and transparency</b>	From our audit work, we are satisfied that the Commissioner is appropriately open and transparent in its operations and decision making.

# Technical update



# Technical Update

## New accounting standards for 2018/19 and beyond

**IFRS 9, Financial instruments** and **IFRS 15, Revenue from contracts with customers**, have been adopted for the 2018/19 Government Financial reporting manual (FReM). These new standards are not expected to have a significant impact on the Commission.

The effective date of **IFRS 16 Leases** is **1 January 2019**, however, FReM have recently advised that implementation for public sector bodies who comply with the FReM will be delayed for a year. It therefore will apply to the Children & Young People's Commission from 2020/21, subject to both EU and HM Treasury adoption.

IFRS 16 removes the existing classifications of operating and finance leases under IAS 17 *Leases* for lessees.

It requires that a lessee recognises assets and liabilities for all leases with a term of more than 12 months unless the underlying asset is of low value. A lessee will recognise a right-of-use asset representing its right to use the underlying leased asset and a lease liability representing the lessee's obligation to make lease payments for the asset.

### Potential impact on the Commissioner

The only activity that could constitute a lease is the rent agreement for the new office accommodation following the recent move from Rosebery House.

# Appendices



# Purpose of our report and responsibility statement

Our report is designed to help you meet your governance duties

## What we report

Our report is designed to help the Audit Advisory Board and the Commissioner discharge their governance duties. It also represents one way in which we fulfil our obligations under ISA 260 (UK and Ireland) to communicate with you regarding your oversight of the financial reporting process and your governance requirements. Our report includes:

- Results of our work on key audit judgements and our observations on the quality of your Annual Report.
- Our internal control observations
- Other insights we have identified from our audit

## What we don't report

As you will be aware, our audit was not designed to identify all matters that may be relevant to the Commissioner.

Also, there will be further information you need to discharge your governance responsibilities, such as matters reported on by management or by other specialist advisers.

Finally, our views on internal controls and business risk assessment should not be taken as comprehensive or as an opinion on effectiveness since they have been based solely on the audit procedures performed in the audit of the financial statements and the other procedures performed in fulfilling our audit plan.

## The scope of our work

Our observations are developed in the context of our audit of the financial statements.

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This report has been prepared for the Audit Advisory Board and the Commissioner, and we therefore accept responsibility to you alone for its contents. We accept no duty, responsibility or liability to any other parties, since this report has not been prepared, and is not intended, for any other purpose.

We welcome the opportunity to discuss our report with you and receive your feedback.

Deloitte LLP

for and on behalf of Deloitte LLP  
Glasgow

30 November 2018

# Audit adjustments

## **Corrected and uncorrected misstatements**

No corrected or uncorrected misstatements have been identified from our audit work performed.

## **Disclosure misstatements**

Auditing standards require us to highlight significant disclosure misstatements to enable audit committees to evaluate the impact of those matters on the financial statements. We have noted no material disclosure deficiencies in the course of our audit work.

# Fraud responsibilities and representations

## Responsibilities explained



### **Responsibilities:**

The primary responsibility for the prevention and detection of fraud rests with management and those charged with governance, including establishing and maintaining internal controls over the reliability of financial reporting, effectiveness and efficiency of operations and compliance with applicable laws and regulations. As auditors, we obtain reasonable, but not absolute, assurance that the financial statements as a whole are free from material misstatement, whether caused by fraud or error.



### **Required representations:**

We have asked the Commissioner to confirm in writing that you have disclosed to us the results of your own assessment of the risk that the financial statements may be materially misstated as a result of fraud and that you are not aware of any fraud or suspected fraud that affects the entity or group.

We have also asked the Commissioner to confirm in writing their responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error.



### **Audit work performed:**

In our planning we identified the risk of fraud in complying with expenditure resource limits and management override of controls as a key audit risk for your organisation.

During course of our audit, we have had discussions with management and those charged with governance.

In addition, we have reviewed management's own documented procedures regarding fraud and error in the financial statements.



### **Concerns:**

We have identified no causes for concern from the work noted above and from our audit procedures performed.

# Independence and fees

As part of our obligations under International Standards on Auditing (UK) we are required to report to you on the matters listed below:

Independence confirmation	We confirm that we comply with APB Ethical Standards for Auditors and that, in our professional judgement, we and, where applicable, all Deloitte network firms are independent and our objectivity is not compromised.
Fees	The audit fee for 2017/18 is £15,970.  No non-audit services have been performed by Deloitte in the period.
Non-audit services	In our opinion there are no inconsistencies between APB Ethical Standards for Auditors and the company's policy for the supply of non-audit services or any apparent breach of that policy. We continue to review our independence and ensure that appropriate safeguards are in place including, but not limited to, the rotation of senior partners and professional staff and the involvement of additional partners and professional staff to carry out reviews of the work performed and to otherwise advise as necessary.
Relationships	We are required to provide written details of all relationships (including the provision of non-audit services) between us and the organisation, its board and senior management and its affiliates, including all services provided by us and the DTTL network to the audited entity, its board and senior management and its affiliates, and other services provided to other known connected parties that we consider may reasonably be thought to bear on our objectivity and independence.  We are not aware of any relationships which are required to be disclosed.



# Events and publications

## Our publications and insights to support the Board

### Publications

#### **The State of the State 2018-19**

Government beyond Brexit

This year's *The State of the State* finds the UK government amid the complex and politically-charged challenge of leaving the EU.

But while Brexit may dominate daily headlines, our report finds a wider set of challenges – and opportunities – that government will need to address in its forthcoming Spending Review.

*The State of the State* is informed by a citizen survey, which provides a platform for the most important voice of all in the public sector: that of the public. Also exclusive to the report is our research with the people who know the public sector's challenges best: the people who run it.

Download a copy of our publication here:

<https://www2.deloitte.com/uk/thestateofthestate>



### Sharing our informed perspective

We believe we have a duty to share our perspectives and insights with our stakeholders and other interested parties including policymakers, business leaders, regulators and investors. These are informed through our daily engagement with companies large and small, across all industries and in the private and public sectors.

Recent publications relevant to the local authorities are shared opposite:

#### **Article: Public sector transformation**

#### **Five lessons from the private sector**

An analysis of private sector global companies, including high-tech start-ups, manufacturers, banks, retailers and insurance firms, reveal five valuable lessons for the public sector.

Read the full article here:

<https://www2.deloitte.com/uk/en/pages/public-sector/articles/public-sector-transformation.html>



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