

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 2020 issued on 26 November 2020 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 2020 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 2019/20.

Issue of audit opinion on the pension fund financial statements

In our audit report for the year ended 31 March 2020 issued on 26 November 2020 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 2020 and the amount and disposition of the fund's assets and liabilities as at 31 March 2020; and
- had been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2019/20.

Issue of qualified value for money conclusion

In our audit report for the year ended 31 March 2020 issued on 26 November 2020 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 published in early May 2019. In all three areas assessed, inspectors found services to be inadequate and as a result the overall effectiveness was judged to be inadequate. Following the results of the inspection, the Secretary of State for Education issued a Direction in late June 2019 instructing the Authority to co-operate with an appointed Children's Commissioner. The Commissioner was requested to carry out an investigation that would lead to a report to the Department for Education, focusing specifically on an assessment of the capacity and capability of the Authority to improve Children's Services within an appropriate timeframe. The results of this review were published in December 2019 and were highly critical of the Authority, highlighting failures in governance and culture at both a service and organisational level. The Authority has responded in 2019/20 by making a number of significant changes to its governance arrangements, including changes to management and political leadership, democratic systems and processes, corporate planning, performance management and staff engagement and culture. Revised arrangements were, however, not in place throughout 2019/20 and further action was needed at the end of the year to fully implement and embed the required improvements.

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 April 2020,

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 2020.

Certificate

In our report dated 26 November 2020, 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 and value for money conclusion.

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.

Helen Thompson
Ernst & Young LLP

Helen Thompson (Key Audit Partner)
Ernst & Young LLP (Local Auditor)
Southampton
05 February 2021