

Report on the results of auditors' work 2016/17

Local government bodies

December 2017

Public Sector Audit Appointments Limited (PSAA) is an independent company limited by guarantee incorporated by the Local Government Association in August 2014.

In 2015, the Secretary of State for Communities and Local Government delegated a number of statutory functions (from the Audit Commission Act 1998) to PSAA on a transitional basis by way of a letter of delegation issued under powers contained in the Local Audit and Accountability Act 2014.

As a consequence of these delegations, for 2017/18 the company is responsible under transitional arrangements for appointing auditors to local government and police bodies and for setting audit fees.

In July 2016, the Secretary of State specified PSAA as an appointing person for principal local government authorities from 2018/19, under the provisions of the Local Audit and Accountability Act 2014 and the Local Audit (Appointing Person) Regulations 2015.

From 2018/19, PSAA is responsible for appointing an auditor and setting scale fees for relevant principal authorities that have chosen to opt into its national scheme.

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Summary

Compared with 2015/16, the number of principal bodies¹ that received an unqualified audit opinion by 31 July showed an encouraging increase. In contrast, auditors were unable to issue the opinion by 30 September at a greater proportion of councils. In all other respects, the timeliness and quality of financial reporting for such bodies for 2016/17, as reported by auditors, remained broadly consistent with the previous year. For small bodies² there was a disappointing increase in the number of qualified opinions issued by auditors.

This will be the final year that the results of auditors' work at small bodies will be included in the report published by PSAA, as responsibility for appointing auditors to small bodies passed to a new organisation, Smaller Authorities' Audit Appointments Limited, for the accounts from 2017/18.

Table 1 summarises the key results for principal bodies and small bodies for 2016/17 and compares them with the results for 2015/16.

Table 1: **Key results for 2016/17 and 2015/16**

| | Principal bodies 2016/17 | Principal bodies 2015/16 | Small bodies 2016/17 | Small bodies 2015/16 |
|--|-----------------------------|-----------------------------|-------------------------|-------------------------|
| Opinions on the accounts | | | | |
| Opinions issued by 31 July | 17% (83) | 10% (49) | N/a | N/a |
| Opinions issued by 30 September | 95% (470) | 97% (481) | 97% (9,417) | 97% (9,452) |
| Non-standard opinion | 0% | 0% | 23% (2,215) | 14% (1,347) |
| Conclusions on the arrangements to secure VFM | | | | |
| Non-standard conclusion | 7% ³ (33) | 8% ⁴ (39) | N/a | N/a |
| Statutory reporting powers | | | | |
| Public interest report | 0 | 2 | 15 | 13 |
| Statutory recommendations | 3 | 1 | N/a | 2 |

Source: PSAA

¹ Principal bodies include councils, fire and rescue authorities, police bodies and other local government bodies.

² Small bodies include parish councils and internal drainage boards with annual turnover below £6.5 million.

³ Auditors at 24 bodies have yet to issue their 2016/17 conclusion.

⁴ Auditors at three bodies have yet to issue their 2015/16 conclusion.

Introduction

1 In December 2016, Public Sector Audit Appointments Limited (PSAA) published its second report on the results of auditors' work at local government bodies, covering the 2015/16 financial year. This is the third report and summarises the results of auditors' work at 497 principal bodies and 9,752 small bodies for 2016/17.

2 Auditors' work on the 2016/17 accounts for local government bodies was carried out under the provisions of the Local Audit and Accountability Act 2014 and the Code of Audit Practice prepared by the National Audit Office (NAO)⁵.

3 Audited accounts⁶ are the principal means by which public bodies discharge their accountability for the stewardship of public money. Publishing timely audited accounts, with an unqualified audit opinion, reflects well on bodies' financial reporting and financial management arrangements and is a fundamental feature of good governance.

4 The audit process also provides assurance to the accounting officers of relevant government departments that the funds distributed to local public bodies have been safeguarded and accounted for properly.

5 The report is presented in two sections. The first section covers the results of auditors' work on the 2016/17 accounts at principal local government bodies. The second section covers the results of auditors' work on the 2016/17 annual return for small bodies.

6 This report includes the names of principal bodies where one or more of the following apply. The appointed auditor:

- was able to issue the opinion on the accounts by 31 July 2017;
- was unable to issue the opinion on the accounts by 30 September 2017;
- issued a non-standard accounts opinion or non-standard conclusion on the arrangements to secure value for money; or
- issued a public interest report or made statutory recommendations.

7 The report includes the names of small bodies where the auditor issued a public interest report. A list published alongside the report on the PSAA website also includes the names of small bodies that received a qualified opinion on their annual return for 2016/17 and identifies those which also received a qualified opinion for 2014/15 and/or 2015/16.

Local audit from 2018/19

8 Up to and including the audits of accounts for 2017/18, PSAA has been responsible for delivering statutory functions delegated on a transitional basis by the Secretary of State for Communities and Local Government. Under these arrangements, put in place in 2015, PSAA is responsible for appointing auditors to local government and police bodies, for setting audit

⁵ The Code of Audit Practice is available on the [NAO website](#).

⁶ The terms 'accounts', 'financial statements', and 'accounting statements' are used in this report to refer to the annual statement of accounts that bodies are required to prepare in accordance with relevant regulations and proper practices.

fees and for making arrangements for the certification of housing benefit subsidy claims. Before 1 April 2015, these responsibilities were discharged by the Audit Commission.

9 In July 2016, the Secretary of State specified PSAA as an appointing person under the Local Audit and Accountability Act 2014. This means that for audits of accounts from 2018/19, PSAA will appoint an auditor to relevant principal local government and police bodies that have chosen to opt into its national auditor appointment scheme.

10 In October 2016, PSAA formally invited all eligible principal local government and police bodies to become opted-in authorities for a five-year period commencing on 1 April 2018. Out of a total of 493 bodies eligible to join the scheme at that time, 484 (98 per cent) took the decision to opt in. Following a successful procurement process, PSAA awarded contracts in June 2017 to six audit firms. PSAA subsequently consulted opted-in bodies on new auditor appointments from 2018/19 and has confirmed the appointments ahead of the statutory deadline of 31 December.

11 Given the high level of opt-in achieved, PSAA takes the view that there is value in continuing to publish an annual report on the results of auditors' work for 2018/19 and subsequent years.

Principal bodies

Background

12 This section of the report summarises the results of auditors' work for 2016/17 at:

- 357⁷ councils;
- 30 fire and rescue authorities;
- 76 police bodies; and
- 34 other local government bodies⁸.

13 Auditors' work included:

- the audit of the financial statements;
- a review of arrangements to secure value for money; and
- any exercise of the auditor's statutory reporting powers.

Responsibilities of principal bodies and auditors

14 The principal bodies covered by this section of the report were required to prepare and publish their annual accounts for 2016/17 in accordance with:

- statutory requirements and timetables as set out in the Accounts and Audit Regulations 2015; and
- the CIPFA/LASAAC Code of Practice on local authority accounting in the United Kingdom 2016/17.

15 Auditors were required to undertake their work on the 2016/17 accounts in accordance with the Local Audit and Accountability Act 2014 and the Code of Audit Practice.

16 The Code of Audit Practice requires auditors to:

- give an opinion on the financial statements, stating whether they:
 - give a true and fair view of the financial position of the audited body and its expenditure and income for the period in question; and
 - have been prepared properly in accordance with the relevant reporting and accounting framework as set out in legislation, applicable accounting standards or other direction;
- give an opinion on other matters, stating whether:
 - other information published together with the audited financial statements is consistent with the financial statements;
- where required, whether the part of the remuneration report to be audited has been properly prepared in accordance with the relevant accounting and reporting framework;

⁷ This number includes the functional bodies of the GLA.

⁸ A breakdown of the types of principal bodies covered in the report is available at Appendix 1.

- provide a conclusion that in all significant respects, the audited body has (or has not) put in place proper arrangements to secure value for money through economic, efficient and effective use of its resources for the relevant period; and
- consider the need to exercise their additional powers and duties.

Opinions on the accounts

Timeliness of issue

17 For 2016/17, auditors aimed to issue their opinion on the accounts by the statutory accounts publication date of 30 September 2017, to enable bodies to publish their accounts with the auditor's report.

18 Appendix 2 lists 83 bodies (17 per cent) that received an unqualified opinion on the accounts on or before 31 July 2017. This suggests that these bodies will be well prepared to meet the earlier statutory accounts publication timetable that will apply for 2017/18 accounts.

19 In comparison, for 2015/16 auditors were able to issue an unqualified opinion by 31 July 2016 at 49 bodies (10 per cent).

20 Table 2 shows there were 27 bodies (5 per cent) where the auditor was unable to issue the opinion on the 2016/17 accounts by the statutory accounts publication date of 30 September 2017. Given the earlier publication timetable that will apply for 2017/18 accounts, it is disappointing that performance has deteriorated compared to 2015/16.

Table 2: **When auditors issued the opinion on the 2016/17 and 2015/16 accounts**

| Type of body | 2016/17 Number of bodies | 2016/17 Number issued by 30 September | 2016/17 Percentage issued by 30 September | 2015/16 Percentage issued by 30 September |
|-----------------|--------------------------------|--|--|--|
| Councils | 357 | 331 | 92 | 96 |
| Fire | 30 | 29 | 97 | 100 |
| Police | 76 | 76 | 100 | 100 |
| Other LG bodies | 34 | 34 | 100 | 100 |
| Total | 497 | 470 | 94 | 97 |

Source: PSAA

21 Appendix 3 lists the 27 bodies where the auditor was unable to issue the opinion on the 2016/17 accounts by the statutory accounts publication date of 30 September 2017, with the reason for the delay. Where the auditor has now issued the opinion, the date of issue is provided.

22 The most common reasons for delays in issuing the opinion on the 2016/17 accounts were:

- draft accounts submitted late for audit;

- various errors identified during the audit;
- insufficient availability of staff at the audited body to support the audit; and
- technical accounting issues.

Non-standard opinions on the accounts

23 Auditors may issue five possible types of audit opinion on the financial statements (Table 3). An opinion other than unqualified is known as a 'non-standard' opinion.

Table 3: **Types of audit opinion**

| Type of opinion | Description |
|--|---|
| Unqualified opinion | The financial statements give a true and fair view, in all material respects, in accordance with the identified financial reporting framework. |
| <i>Non-standard opinions</i> | |
| Qualified 'except for' opinion – limitation of scope | The financial statements give a true and fair view, except for the effect of a matter where the auditor was unable to obtain sufficient evidence. For example, the auditor considers the accounting records for a material transaction or balance in the accounts to be inadequate. |
| Qualified 'except for' opinion - disagreement | The financial statements give a true and fair view, except for the effect of a matter where there was a material disagreement between the auditor and audited body about how the matter was treated in the financial statements. |
| Adverse opinion | There was a disagreement that was so material, or pervasive, the financial statements as a whole were misleading or incomplete. |
| Disclaimer of opinion | The auditor was not able to express an opinion, because they could not obtain evidence to such an extent that the financial statements as a whole could be misleading or incomplete. |

Source: PSAA

24 At the date of preparing this report, no non-standard opinions have been issued on the 2016/17 accounts at principal bodies.

25 No non-standard opinions were issued on the 2015/16 accounts at principal bodies.

Follow-up of 2015/16 outstanding opinions

26 PSAA's *Report on the results of auditors' work 2015/16: local government bodies*, published in December 2016, reported that the 2015/16 opinion had not been issued at 12 councils at the time the report was published. Auditors have now issued unqualified opinions at nine of these councils. The opinion at the remaining three councils has still not been issued.

Conclusions on the arrangements to secure value for money

Background

27 For 2016/17, auditors had a duty under section 20(1)(c) of the Local Audit and Accountability Act 2014 to satisfy themselves that the authority made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. In discharging this duty, auditors were required to carry out their work in accordance with the Code of Audit Practice. The Code requires auditors of local government bodies to provide a conclusion that in all significant respects, the audited body has (or has not) put in place proper arrangements to secure value for money through economic, efficient and effective use of its resources for the relevant period.

28 Local public bodies are required to maintain an effective system of internal control that supports the achievement of their policies, aims and objectives while safeguarding and securing value for money from the public funds and other resources at their disposal. As part of the material published with its financial statements, the audited body is required to bring together commentary on its governance framework and how this has operated during the period in an annual governance statement (AGS). For local government bodies there is a requirement to provide commentary in the AGS on their arrangements for securing value for money from their use of resources.

29 For 2016/17, auditors of local government bodies were required to reach their statutory conclusion on arrangements to secure value for money based on the following overall evaluation criterion specified by the NAO:

- In all significant respects, the audited body had proper arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people.

Non-standard conclusions on the arrangements to secure value for money

30 Auditors could issue three types of conclusion (Table 4). A conclusion other than unqualified is known as a non-standard conclusion.

Table 4: **Types of conclusion on the arrangements to secure value for money**

| Type of conclusion | Description |
|---------------------------------|--|
| Unqualified | The auditor is satisfied that they have sufficient evidence that, in all significant respects, the body made proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2017. |
| <i>Non-standard conclusions</i> | |
| Qualified except for | The auditor is satisfied that the body made proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2017, in all significant respects, except for weakness(es) that are sufficiently significant to warrant reporting but are limited to specific issues or areas. |

| Type of conclusion | Description |
|--------------------|--|
| Adverse | The auditor is not satisfied that the body made proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2017, as the weaknesses identified were significant in terms of their impact, or numerous in terms of the number of different aspects of proper arrangements affected. |

Source: PSAA

31 Of the 2016/17 conclusions issued at local government bodies at the date of preparing this report, auditors had issued a non-standard conclusion at 30 councils, two fire and rescue authorities, and one other local government body.

32 Adverse conclusions were issued to:

- Avon Fire Authority
- Birmingham City Council
- Bristol City Council
- Northamptonshire County Council.

33 ‘Qualified except for’ conclusions were issued to:

- Barnet London Borough Council
- Bolton Metropolitan Borough Council
- Bromsgrove District Council
- Buckinghamshire County Council
- Cheshire East Council
- Cumbria County Council
- Dudley Metropolitan Borough Council
- Exeter City Council
- London Borough of Bromley
- London Borough of Croydon
- London Borough of Tower Hamlets
- Manchester City Council
- Middlesbrough Council
- Northumberland Council
- Redditch Borough Council
- Somerset County Council

- South Derbyshire District Council
- South Gloucestershire Council
- South Oxfordshire District Council
- South Ribble Borough Council
- South Yorkshire Fire and Rescue Authority
- South Yorkshire Passenger Transport Executive
- Sunderland City Council
- Surrey County Council
- Tameside Metropolitan Borough Council
- Torbay Council
- Vale of White Horse District Council
- Wirral Metropolitan Borough Council
- Worcestershire County Council.

34 The most common reasons for auditors issuing non-standard conclusions on the 2016/17 accounts were:

- the impact of issues identified in the reports of statutory inspectorates;
- corporate governance issues; and
- financial sustainability.

35 For 2015/16, non-standard conclusions were issued to 33 councils, one fire and rescue authority, three police bodies and one other local government body.

36 At the date of preparing this report, the 2016/17 value for money arrangements conclusion for 24 councils had not been issued.

Follow-up of 2015/16 outstanding conclusions

37 PSAA's *Report on the results of auditors' work 2015/16: local government bodies*, published in December 2015, reported the 2015/16 value for money arrangements conclusion for 12 councils had not been issued.

38 Two of these councils subsequently received an unqualified conclusion. Derby City Council, London Borough of Tower Hamlets and Reading Borough Council received an adverse conclusion. Copeland Borough Council, Luton Borough Council, Slough Borough Council, and South Ribble Borough Council received a qualified 'except for' conclusion. The value for money arrangements conclusion has still not been issued at three councils.

Auditor reporting

Public interest reports

39 Schedule 7 of the Local Audit and Accountability Act 2014 requires auditors to consider whether, in the public interest, they should make a report on any matter that relates to the

authority or an entity connected with the authority coming to their notice during the audit, so it can be considered in accordance with the requirements set out in schedule 7 or brought to the public's attention. Auditors may issue a public interest report during or after the end of the audit.

40 Since PSAA published its *Report on the results of auditors' work 2015/16: local government bodies* in December 2016, auditors have issued no public interest reports to principal local government bodies.

41 All public interest reports are available on the [PSAA website](#).

Statutory recommendations

42 Under schedule 7 of the Local Audit and Accountability Act 2014, auditors may make a written recommendation to an authority relating to the authority or an entity connected with it, so that the recommendation can be considered in accordance with the requirements set out in schedule 7.

43 Since PSAA published its *Report on the results of auditors' work 2015/16: local government bodies* in December 2016, auditors have issued statutory recommendations to three principal bodies:

- Council of the Isles of Scilly. Recommendations relate to the council's current and forecast financial position.
- Derby City Council. Recommendations relate to weaknesses in the council's internal control environment and delays in the closedown of the accounts for 2015/16 and 2016/17.
- Reading Borough Council. Recommendations relate to the council's current and forecast financial position.

List of principal bodies

44 A list of the principal bodies included in the report and the reason for their inclusion is available at Appendix 4.

Small bodies

Background

45 This section of the report summarises the results of auditors' work for 2016/17 at local government bodies with annual turnover below £6.5 million, comprising 9,634 parish councils (also includes community councils, neighbourhood councils, village councils, town councils and parish meetings in parishes where there is no parish council) and 118 internal drainage boards (IDBs)⁹. Turnover is taken as the greater of gross annual income or gross annual expenditure. Together these bodies are classed as 'small bodies'. For 2016/17, auditors were required to undertake their work at small bodies under the Local Audit and Accountability Act 2014 and the Code of Audit Practice.

46 Parish councils are elected bodies that represent their communities and provide or contribute to a range of services – for example, parks and open spaces, cemeteries, allotments and village halls. They serve about 15 million people in England and spend over £500 million of public money each year. This expenditure is funded mainly through an annual charge, known as a precept, set by the parish council and collected on its behalf as part of council tax.

47 IDBs are bodies that provide flood risk and water level management services in areas of special drainage need. They spend around £70 million of public money each year. This expenditure is funded mainly through drainage rates on land occupiers and special levies on the local authorities in each drainage area.

48 This will be the final year that the results of auditors' work at small bodies will be included in this report, as responsibility for appointing auditors to small bodies passed to Smaller Authorities' Audit Appointments Limited from 2017/18.

Responsibilities of small bodies and auditors

49 Small bodies included in this report were required to prepare their 2016/17 accounting statements in accordance with statutory requirements and timetables, as set out in the Accounts and Audit Regulations 2015, and proper practices in the form of the Practitioners' Guide¹⁰ approved by the Joint Practitioners' Advisory Group and published jointly by the National Association of Local Councils, the Society of Local Council Clerks and the Association of Drainage Authorities.

50 Small bodies complete their accounting statements in the form of an annual return. The annual return includes the:

- annual governance statement (AGS);

⁹ There were also 32 other miscellaneous small bodies, including charter trustees and port health authorities. The results of auditors' work at these bodies are not included in this report.

¹⁰ Governance and accountability for smaller authorities in England: A Practitioners' Guide to Proper Practices to be applied in the preparation of statutory annual accounting and governance statements.

- accounting statements¹¹; and
- external auditor's certificate and opinion.

51 Small bodies were required to publish on a website¹² the 2016/17 accounting statements, together with any certificate or opinion entered by the local auditor, and the AGS by 30 September 2017. In practice, small bodies fulfil this requirement by publishing the annual return.

52 The external auditor was required to review the 2016/17 annual return in accordance with chapter six of the Code of Audit Practice. This required external auditors of small bodies to undertake a smaller authority assurance engagement in accordance with procedures specified in guidance issued by the NAO. This is not an audit in accordance with professional auditing standards. Instead it provides a level of assurance proportionate to the amounts of public money managed individually by these small bodies. Auditors give a limited assurance opinion on the annual return and certify completion of their work. Auditors issue an unqualified opinion where they consider the annual return meets the specified requirements.

53 In addition, schedule 7 of the Local Audit and Accountability Act 2014 requires auditors to consider whether, in the public interest, they should make a report on any matter that relates to the authority or an entity connected with the authority coming to their notice during the audit, so it can be considered in accordance with the requirements set out in schedule 7 or brought to the public's attention. Auditors may issue a public interest report during or after the end of the audit. At a small body, this might include reporting on governance issues such as the failure to produce, or provide evidence to support, the annual return.

Accounting statements

Issuing the auditor's certificate and opinion

54 Auditors aimed to issue the opinion and certificate on the 2016/17 annual return by 30 September 2017, to enable small bodies to publish their annual return with an auditor's report by the statutory accounts publication deadline.

55 By 30 September 2017, auditors had issued the opinion and certificate on the 2016/17 annual return at 9,301 parish councils (97 per cent) and 116 IDBs (98 per cent). For 2015/16, auditors issued the opinion and certificate by 30 September 2016 at 97 per cent of parish councils and 98 per cent of IDBs.

56 PSAA has published on its [website](#) a list showing the current status of the 333 parish councils and two IDBs where an opinion on the annual return had not been issued by 30 September 2017.

57 Appendix 5 shows, by county area, the number of parish councils and IDBs where auditors issued the opinion and certificate on the 2016/17 annual return by 30 September 2017.

¹¹ The accounting statements are the annual income and expenditure account and statement of balances, or the receipts and payments account that a small body is required to prepare in accordance with proper practices.

¹² Parish meetings can meet the publication requirement by displaying the information in question in a conspicuous place in the area of the authority for at least 14 days.

Qualified opinions

58 Auditors issue an unqualified opinion where they consider the annual return is in accordance with the specified requirements. Where this is not the case, the auditor will qualify the opinion, setting out the reasons.

59 Auditors may qualify the opinion on the annual return because of issues identified in the accounting statements, the AGS, or both. A qualification on the AGS may relate to one or more of the assertions the small body is required to make. These assertions are listed in Appendix 6.

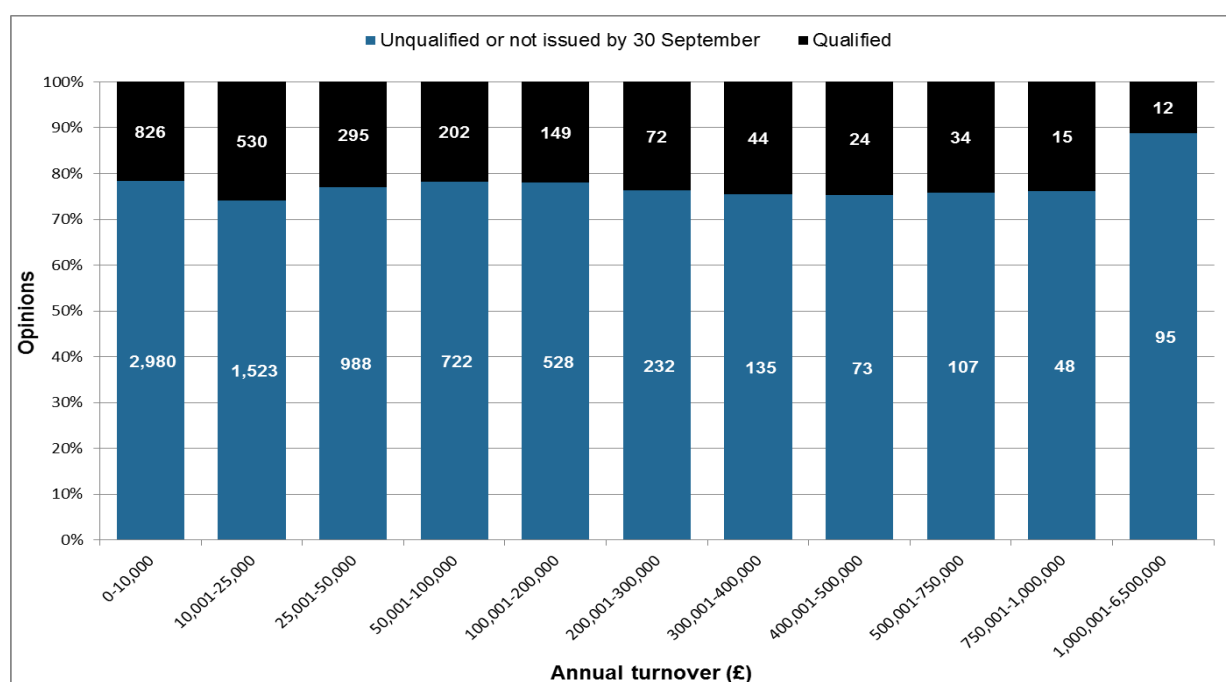
Number of qualified opinions

60 Auditors issued a qualified opinion on the 2016/17 annual return by 30 September 2017 at 2,203 parish councils (23 per cent) and 12 IDBs (10 per cent). For parish councils and IDBs the level of qualifications has increased compared with 2015/16. Of the 2,203 parish councils receiving a qualified opinion by 30 September 2017, 496 parish councils (23 per cent) had also received a qualified opinion for 2015/16 and 246 (11 per cent) had received a qualified opinion for three consecutive years (2014/15 to 2016/17).

61 PSAA has published on its [website](#) lists of those individual parish councils and IDBs where auditors issued a qualified opinion on the 2016/17 annual return by 30 September 2017. The lists show where the opinion was also qualified for either or both of the previous two years.

62 Figure 1 and Table 5 show the number and percentage of qualified opinions, by annual turnover, for parish councils and IDBs respectively.

Figure 1: Qualified opinions at 30 September 2017 for parish councils by annual turnover



Source: PSAA

Table 5: **Qualified opinions at 30 September 2017 for IDBs by annual turnover**

| Annual turnover | Number of IDBs | Number of qualified opinions issued by 30 September 2017 |
|----------------------------|----------------|--|
| £0 to £25,000 | 19 | 1 |
| £25,001 to £200,000 | 42 | 5 |
| £200,001 to £1 million | 33 | 4 |
| £1 million to £6.5 million | 24 | 2 |
| Total | 118 | 12 |

Source: PSAA

63 Table 6 shows the number of bodies with a qualified opinion by annual turnover for parish councils and IDBs combined.

Table 6: **Number of small bodies with qualified opinions by annual turnover**

| Annual turnover | Number of small bodies | Number of qualified opinions issued by 30 September 2017 |
|----------------------------|------------------------|--|
| £0 to £25,000 | 5,878 | 1,357 |
| £25,001 to £200,000 | 2,926 | 651 |
| £200,001 to £1 million | 817 | 193 |
| £1 million to £6.5 million | 131 | 14 |
| Total | 9,752 | 2,215 |

Source: PSAA

64 Appendix 7 shows the number of qualified opinions for 2016/17 by county area, with comparative information for 2015/16.

Follow-up of 2015/16 opinions

65 PSAA's *Report on the results of auditors' work 2015/16: local government bodies*, published in December 2016, reported that auditors at 301 parish councils and two IDBs had not been able to issue an opinion on the 2015/16 annual return by 30 September 2016.

66 Table 7 shows the position for these 303 bodies at 30 November 2016 and at 30 November 2017.

Table 7: **Small bodies where the opinion on the 2015/16 annual return was not issued by 30 September 2016**

| Outcome | Position at 30 November 2016 | Position at 30 November 2017 |
|---------------------------|------------------------------|------------------------------|
| Unqualified opinion | 50 | 55 |
| Qualified opinion | 171 | 235 |
| Public interest report | 6 | 7 |
| Opinion still outstanding | 76 | 6 |
| Total | 303¹³ | 303¹⁴ |

Source: PSAA

Basis for qualified opinions

67 The main reason auditors qualified the opinion on the 2016/17 annual return at small bodies was because of failure to comply with the governance requirements set out in the AGS (Table 8).

Table 8: **Basis for qualified opinions on the 2016/17 and 2015/16 annual return at small bodies**

| Basis for qualification | Number of bodies with a qualified opinion 2016/17 | Number of bodies with a qualified opinion 2015/16 |
|------------------------------------|---|---|
| Accounting statements | 120 (5%) | 84 (6%) |
| AGS | 964 (44%) | 869 (65%) |
| Both accounting statements and AGS | 1,131 (51%) | 394 (29%) |
| Total | 2,215 (100%) | 1,347 (100%) |

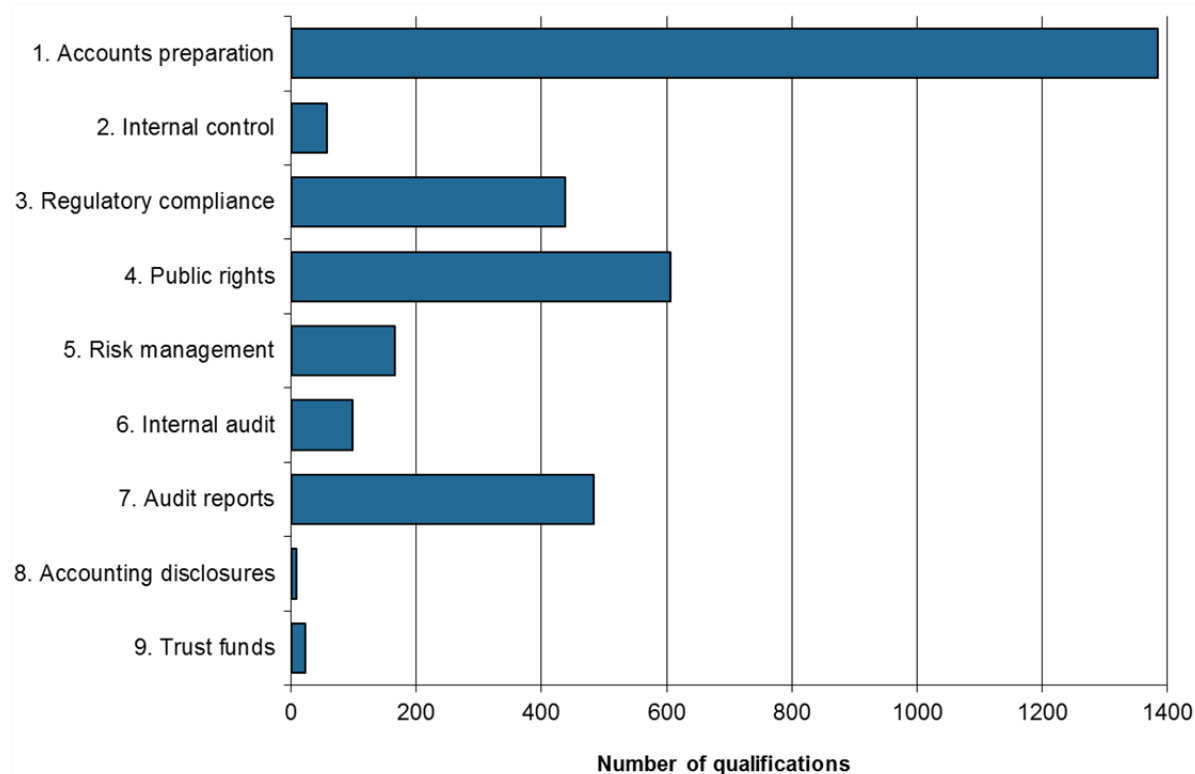
Source: PSAA

68 Figure 2 shows the number of qualifications relating to each of the nine assertions required in the AGS for small bodies. Some small bodies may receive a qualified opinion relating to more than one assertion.

¹³ A list of these bodies was published on the PSAA website with the 2015/16 report.

¹⁴ An updated list of these bodies was published on the PSAA website with the 2016/17 report.

Figure 2: The number of small body qualifications relating to each AGS assertion



Source: PSAA

69 The qualifications on the AGS for 2016/17 summarised in Figure 2 were issued to 2,095 small bodies. There were 861 small bodies where the auditor qualified two or more assertions in the AGS.

70 The most common reason for AGS qualifications at small bodies for 2016/17 related to accounts preparation, followed by arrangements for public rights and the response of small bodies to internal and external audit reports. For 2015/16, most qualifications related to accounts preparation, followed by risk management arrangements and the response of small bodies to internal and external audit reports.

Auditor reporting

Public interest reports

71 Schedule 7 of the Local Audit and Accountability Act 2014 requires auditors to consider whether, in the public interest, they should make a report on any matter that relates to the authority or an entity connected with the authority coming to their notice during the audit, so it can be considered in accordance with the requirements set out in schedule 7 or brought to the public's attention. Auditors may issue a public interest report during or after the end of the audit.

72 Auditors issued 15 public interest reports to small bodies covered by this report between December 2016 and November 2017. All reports related to the failure to produce, or provide evidence to support, the 2015/16 or 2016/17 annual return.

Failure to produce, or provide evidence to support, the 2015/16 or 2016/17 annual return

- Belvoir Parish Council (2015/16);
- Bromfield Parish Council (2016/17);
- Brookenby Parish Council (2016/17);
- Burton Hastings Parish Meeting (2016/17);
- Chirbury with Brompton Parish Council (2016/17);
- Clowne Parish Council (2016/17);
- Hardwick Parish Meeting (2016/17);
- Hooton Roberts Parish Meeting (2015/16);
- Little Ponton and Stroxton Parish Council (2015/16);
- Luddington Parish Council (2015/16);
- Markham Clinton Parish Council (2015/16);
- Pudding Norton and Testerton Parish Council (2016/17);
- Stretton Baskerville Parish Meeting (2016/17);
- Water Orton Parish Council (2016/17); and
- Wyville Cum Hungerton Parish Meeting (2015/16).

73 All public interest reports for small bodies are available on the archive [PSAA website](#).

Appendix 1: Types of principal bodies covered by this report

| Type and number of bodies | Composition |
|------------------------------------|--|
| Councils (357) | Includes 27 county councils, 201 district councils, 33 London borough councils, 36 metropolitan district councils, 56 unitary councils, the Greater London Authority and its functional bodies (the London Legacy Development Corporation, Transport for London and Old Oak and Park Royal Development Corporation). |
| Fire and rescue authorities (30) | The analysis for fire and rescue authorities excludes the 15 county council fire and rescue authorities as they are part of the relevant county council for financial reporting purposes. |
| Police bodies (76) | Includes one police and crime commissioner (PCC) and one chief constable in each of the 37 local police areas in England outside London, and the Mayor's Office for Policing and Crime (MOPAC) and the Commissioner of Police of the Metropolis (CPM). The City of London Police Authority is included in the accounts of the City of London Corporation for financial reporting purposes. |
| Other local government bodies (34) | Includes nine combined authorities, three miscellaneous bodies, nine national park authorities, four passenger transport executives (PTEs), two pension authorities, six waste disposal authorities and one small body (an IDB) that elected to account as a larger relevant body for 2016/17. |

Source: PSAA

Appendix 2: Principal bodies where the auditor was able to issue the 2016/17 opinion on or before 31 July 2017

| Name of body | Name of body |
|---|--|
| Councils | |
| Ashford Borough Council | Dorset County Council |
| Basildon Borough Council | Dudley Metropolitan Borough Council |
| Bolsover District Council | Gateshead Metropolitan Borough Council |
| Borough Council of King's Lynn and West Norfolk | Gloucestershire County Council |
| Borough of Broxbourne Council | Horsham District Council |
| Bracknell Forest Council | Kent County Council |
| Breckland Council | London Borough of Hackney |
| Broadland District Council | London Legacy Development Corporation |
| Buckinghamshire County Council | Mansfield District Council |
| Burnley Borough Council | Mendip District Council |
| Bury Metropolitan Borough Council | Mid Devon District Council |
| Carlisle City Council | North East Derbyshire District Council |
| City of Westminster Council | Oldham Metropolitan Borough Council |
| Colchester Borough Council | Pendle Borough Council |
| Crawley Borough Council | Purbeck District Council |

| Name of body | Name of body |
|--|--|
| Ribble Valley Borough Council | Wiltshire Council |
| Rochdale Metropolitan Borough Council | Fire and rescue authorities |
| Royal Borough of Greenwich | Buckinghamshire and Milton Keynes Fire Authority |
| Sedgemoor District Council | Humberside Fire Authority |
| Selby District Council | Kent and Medway Fire and Rescue Authority |
| Somerset County Council | London Fire and Emergency Planning Authority |
| Southampton City Council | Stoke-on-Trent and Staffordshire Fire and Rescue Authority |
| South Norfolk District Council | Tyne and Wear Fire and Rescue Authority |
| South Somerset District Council | West Midlands Fire and Rescue Authority |
| Stockport Metropolitan Borough Council | Other local government bodies |
| Suffolk County Council | Broads Authority |
| Sunderland City Council | East London Waste Authority |
| Torbay Council | Greater Manchester Waste Disposal Authority |
| Tunbridge Wells Borough Council | New Forest National Park Authority |
| Uttlesford District Council | Peak District National Park Authority |
| Warrington Borough Council | South Downs National Park Authority |
| Waverley Borough Council | South Yorkshire Pensions Authority |
| Wealden District Council | Transport for Greater Manchester |
| Welwyn Hatfield Borough Council | |

| Name of body | Name of body |
|--|---|
| Police bodies | |
| Chief Constable for Avon and Somerset Police | Mayor's Office for Policing and Crime |
| Chief Constable for Cheshire Police | Police and Crime Commissioner for Avon and Somerset |
| Chief Constable for Cumbria Police | Police and Crime Commissioner for Cheshire |
| Chief Constable for Kent Police | Police and Crime Commissioner for Cumbria |
| Chief Constable for Lancashire Police | Police and Crime Commissioner for Kent |
| Chief Constable for Thames Valley Police | Police and Crime Commissioner for Lancashire |
| Chief Constable for Warwickshire Police | Police and Crime Commissioner for Thames Valley |
| Chief Constable for West Mercia Police | Police and Crime Commissioner for Warwickshire |
| Commissioner of Police of the Metropolis | Police and Crime Commissioner for West Mercia. |

Appendix 3: Principal bodies where the auditor was unable to issue the 2016/17 opinion by 30 September 2017

| Body | Reason why opinion could not be issued by 30 September | Date opinion issued |
|--------------------------------|--|---------------------|
| Councils | | |
| Broxtowe Borough Council | Issues with the quality of the draft accounts and supporting working papers, and with staff capacity. | Not yet issued |
| Cambridgeshire County Council | Draft accounts submitted late for audit. Problems with completeness of supporting working papers. Issues with staff capacity. Consideration of the accounting treatment for a material item in the accounts. | 12 October 2017 |
| Cherwell District Council | Problems with the quality of the draft accounts and supporting working papers. | Not yet issued |
| Copeland Borough Council | Draft accounts submitted late for audit. | Not yet issued |
| Council of the Isles of Scilly | Draft accounts submitted late for audit. | Not yet issued |
| Derby City Council | Draft accounts submitted late for audit. | Not yet issued |
| Kirklees Metropolitan Council | Consideration by the auditor of objections to the 2016/17 accounts which might have a material impact. | Not yet issued |
| London Borough of Enfield | Resolution of issues identified in the accounts and group accounts. | 24 October 2017 |
| Luton Borough Council | Draft accounts submitted late for audit. Issues with staff capacity. Consideration of the accounting treatment for a material item in the accounts. | Not yet issued |
| Mole Valley District Council | Work required by the Council and audit team to resolve a potentially material uncertainty in the treatment of a lease disposal identified late in the audit. | 23 October 2017 |

| Body | Reason why opinion could not be issued by 30 September | Date opinion issued |
|---|---|---------------------|
| Newham London Borough Council | Problems with the quality of supporting working papers. Consideration by the auditor of a number of objections to the 2016/17 accounts which might have a material impact. | Not yet issued |
| Northampton Borough Council | Problems with the quality of supporting working papers. Consideration by the auditor of an objection to the 2016/17 accounts and other matters brought to the auditor's attention which might have a material impact. | Not yet issued |
| Northumberland Council | Delay in the provision of evidence relevant to a subsidiary company which is consolidated into the Council's accounts. | 23 November 2017 |
| Portsmouth City Council | Resourcing challenges for the auditor led to delays in resolving issues identified towards the end of the audit. | Not yet issued |
| Reading Borough Council | Problems with the quality of the draft accounts and supporting working papers mainly caused by issues linked to staff capacity following the departure of some experienced finance officers. | Not yet issued |
| Rossendale Borough Council | Consideration of a legal and technical issue relating to a material item in the accounts. | Not yet issued |
| Royal Borough of Kensington and Chelsea | Resolution of reporting matters to ensure the accounts and annual governance statement reflect accurately the impact of the Grenfell Tower fire. | 18 October 2017 |
| Sandwell Metropolitan Borough Council | Consideration by the auditor of an objection to the 2016/17 accounts which might have a material impact. | Not yet issued |
| Scarborough Borough Council | Consideration by the auditor of objections to the 2015/16 and 2016/17 accounts which might have a material impact. | Not yet issued |
| Sheffield City Council | Consideration by the auditor of two objections to the 2016/17 accounts which might have a material impact. | Not yet issued |

| Body | Reason why opinion could not be issued by 30 September | Date opinion issued |
|---|---|---------------------|
| Slough Borough Council | Delay in the preparation of group accounts. | Not yet issued |
| South Cambridgeshire District Council | Issues with continuity of staff supporting the accounts process. Work required to resolve a potentially material issue relating to the valuation of the council's housing stock identified late in the audit. | Not yet issued |
| South Northamptonshire Council | Problems with the quality of supporting working papers. Consideration of the accounting treatment for a material item in the accounts. | Not yet issued |
| Spelthorne Borough Council | Problems with the quality of the draft accounts and supporting working papers. Issues with staff capacity. | Not yet issued |
| Surrey Heath Borough Council | Delay in the provision of evidence relevant to a subsidiary company which is consolidated into the Council's accounts. | 15 November 2017 |
| Worcestershire County Council | Problems with the quality of the draft accounts and supporting working papers. | 17 October 2017 |
| Fire and rescue authorities | | |
| Leicester, Leicestershire and Rutland Combined Fire Authority | Delay by the Authority in signing and dating the final accounts. | 20 October 2017 |

Appendix 4: List of principal bodies included in the report

(The 83 bodies included for early issue of the audit opinion are listed in Appendix 2)

| Body | Late opinion | Non-standard conclusion on VFM arrangements | Public interest report | Statutory recommendation | 2015/16 prior year issue |
|-------------------------------------|--------------|---|------------------------|--------------------------|--------------------------|
| Councils | | | | | |
| Barnet London Borough Council | ✓ | | | | |
| Birmingham City Council | ✓ | | | | |
| Bolton Metropolitan Borough Council | ✓ | | | | |
| Bristol City Council | ✓ | | | | |
| Bromsgrove District Council | ✓ | | | | |
| Broxtowe Borough Council | ✓ | | | | |
| Buckinghamshire County Council | ✓ | | | | |
| Cambridgeshire County Council | ✓ | | | | |
| Cherwell District Council | ✓ | | | | |
| Cheshire East Council | ✓ | | | | |
| Copeland Borough Council | ✓ | | | | ✓ |
| Council of the Isles of Scilly | ✓ | | | ✓ | ✓ |
| Cumbria County Council | ✓ | | | | |

| Body | Late opinion | Non-standard conclusion on VFM arrangements | Public interest report | Statutory recommendation | 2015/16 prior year issue |
|-------------------------------------|--------------|---|------------------------|--------------------------|--------------------------|
| Derby City Council | ✓ | | | ✓ | ✓ |
| Dudley Metropolitan Borough Council | | ✓ | | | |
| Exeter City Council | | ✓ | | | |
| Kirklees Metropolitan Council | ✓ | | | | |
| London Borough of Bromley | | ✓ | | | |
| London Borough of Croydon | | ✓ | | | |
| London Borough of Enfield | ✓ | | | | |
| London Borough of Tower Hamlets | | ✓ | | | ✓ |
| Luton Borough Council | ✓ | | | | ✓ |
| Manchester City Council | | ✓ | | | |
| Middlesbrough Council | | ✓ | | | |
| Mole Valley District Council | ✓ | | | | |
| Newham London Borough Council | ✓ | | | | |
| Northampton Borough Council | ✓ | | | | |
| Northamptonshire County Council | | | | | |
| Northumberland Council | ✓ | ✓ | | | |

| Body | Late opinion | Non-standard conclusion on VFM arrangements | Public interest report | Statutory recommendation | 2015/16 prior year issue |
|---|--------------|---|------------------------|--------------------------|--------------------------|
| Portsmouth City Council | ✓ | | | | |
| Reading Borough Council | ✓ | | | ✓ | ✓ |
| Redditch Borough Council | | ✓ | | | |
| Rossendale Borough Council | ✓ | | | | |
| Royal Borough of Kensington and Chelsea | ✓ | | | | |
| Sandwell Metropolitan Borough Council | ✓ | | | | |
| Scarborough Borough Council | ✓ | | | | |
| Sheffield City Council | ✓ | | | | |
| Slough Borough Council | ✓ | | | | ✓ |
| Somerset County Council | | ✓ | | | |
| South Cambridgeshire District Council | ✓ | | | | |
| South Derbyshire District Council | | ✓ | | | |
| South Gloucestershire Council | | ✓ | | | |
| South Northamptonshire Council | ✓ | | | | |
| South Oxfordshire District Council | | ✓ | | | |
| South Ribble Borough Council | | ✓ | | | ✓ |

| Body | Late opinion | Non-standard conclusion on VFM arrangements | Public interest report | Statutory recommendation | 2015/16 prior year issue |
|---|--------------|---|------------------------|--------------------------|--------------------------|
| Spelthorne Borough Council | ✓ | | | | |
| Sunderland City Council | | ✓ | | | |
| Surrey County Council | | ✓ | | | |
| Surrey Heath Borough Council | ✓ | | | | |
| Tameside Metropolitan Borough Council | | ✓ | | | |
| Torbay Council | | ✓ | | | |
| Vale of White Horse District Council | | ✓ | | | |
| Wirral Metropolitan Borough Council | | ✓ | | | |
| Worcestershire County Council | ✓ | ✓ | | | |
| Fire and rescue authorities | | | | | |
| Avon Fire Authority | | ✓ | | | |
| Leicester, Leicestershire and Rutland Combined Fire Authority | ✓ | | | | |
| South Yorkshire Fire and Rescue Authority | | ✓ | | | |
| Other local government bodies | | | | | |
| South Yorkshire Passenger Transport Executive | | ✓ | | | |

Appendix 5: Opinions issued by 30 September 2017 on the 2016/17 annual return by county area

| County area | Number of parish councils | Opinions issued by 30 September 2017 | Number of IDBs | Opinions issued by 30 September 2017 |
|-----------------------------|---------------------------|--------------------------------------|----------------|--------------------------------------|
| Avon | 137 | 134 | 1 | 1 |
| Bedfordshire | 126 | 120 | 1 | 1 |
| Berkshire | 103 | 102 | 0 | 0 |
| Buckinghamshire | 218 | 211 | 1 | 1 |
| Cambridgeshire | 258 | 256 | 42 | 42 |
| Cheshire | 233 | 221 | 0 | 0 |
| Cleveland and Durham | 184 | 175 | 0 | 0 |
| Cornwall | 213 | 198 | 0 | 0 |
| Cumbria | 268 | 256 | 0 | 0 |
| Derbyshire | 256 | 250 | 0 | 0 |
| Devon | 401 | 383 | 1 | 0 |
| Dorset | 192 | 184 | 0 | 0 |
| East Sussex | 103 | 101 | 5 | 5 |
| Essex | 283 | 281 | 0 | 0 |
| Gloucestershire | 263 | 245 | 0 | 0 |
| Hampshire and Isle of Wight | 296 | 288 | 0 | 0 |
| Herefordshire | 137 | 131 | 1 | 1 |
| Hertfordshire | 124 | 118 | 0 | 0 |
| Humberside | 245 | 240 | 15 | 15 |
| Kent | 316 | 314 | 5 | 5 |
| Lancashire | 247 | 234 | 1 | 1 |
| Leicestershire | 281 | 269 | 0 | 0 |
| Lincolnshire | 473 | 453 | 9 | 9 |
| London | 1 | 1 | 0 | 0 |
| Norfolk | 527 | 510 | 13 | 13 |
| North Yorkshire | 602 | 598 | 8 | 8 |
| Northamptonshire | 263 | 249 | 0 | 0 |
| Northumberland | 156 | 151 | 0 | 0 |
| Nottinghamshire | 209 | 201 | 1 | 1 |
| Oxfordshire | 316 | 301 | 0 | 0 |
| Shropshire | 194 | 188 | 2 | 2 |
| Somerset | 316 | 306 | 2 | 1 |
| South Yorkshire | 91 | 85 | 2 | 2 |
| Staffordshire | 186 | 178 | 0 | 0 |
| Suffolk | 426 | 407 | 4 | 4 |
| Surrey | 87 | 85 | 0 | 0 |
| Warwickshire | 225 | 218 | 1 | 1 |
| West Sussex | 156 | 156 | 3 | 3 |
| West Yorkshire | 91 | 90 | 0 | 0 |
| Wiltshire | 269 | 257 | 0 | |
| Worcestershire | 162 | 156 | 1 | 1 |
| Total | 9,634 | 9,301 (97%) | 118 | 116 (98%) |

Source: PSAA

Appendix 6: Assertions in the annual governance statement for small bodies

| AGS assertion | 'Yes' means that the small body took the following action: |
|--|---|
| 1 We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements. | Prepared its accounting statements in accordance with the Accounts and Audit Regulations. |
| 2 We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness. | Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge. |
| 3 We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have a significant financial effect on the ability of this smaller authority to conduct its business or on its finances. | Has only done what it has the legal power to do and has complied with proper practices in doing so. |
| 4 We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations. | During the year has given all persons interested the opportunity to inspect and ask questions about the authority's accounts. |
| 5 We carried out an assessment of the risks facing this smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required. | Considered the financial and other risks it faces and has dealt with them properly. |
| 6 We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems. | Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether these meet the needs of this smaller authority. |
| 7 We took appropriate action on all matters raised in reports from internal and external audit. | Responded to matters brought to its attention by internal and external audit. |
| 8 We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this smaller authority and, where appropriate have included them in the accounting statements. | Disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant. |
| For parish councils only | |
| 9 Trust funds (including charitable) – in our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit. | Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts. |

Appendix 7: Qualified opinions for small bodies by county area

The number of qualified opinions issued by 30 September for each county area shown as a percentage of small bodies in that area.

| County area | Parish council qualified opinions 2016/17 | Parish council qualified opinions 2015/16 | IDB qualified opinions 2016/17 | IDB qualified opinions 2015/16 |
|-----------------------------|--|--|-----------------------------------|-----------------------------------|
| Avon | 25 (18%) | 8 (6%) | 0 (0%) | 0 (0%) |
| Bedfordshire | 17 (13%) | 15 (12%) | 0 (0%) | 0 (0%) |
| Berkshire | 13 (13%) | 10 (10%) | 0 (0%) | N/A |
| Buckinghamshire | 28 (13%) | 25 (11%) | 0 (0%) | 0 (0%) |
| Cambridgeshire | 73 (28%) | 45 (17%) | 2 (5%) | 0 (0%) |
| Cheshire | 62 (27%) | 33 (14%) | 0 (0%) | N/A |
| Cleveland and Durham | 39 (21%) | 20 (11%) | 0 (0%) | N/A |
| Cornwall | 37 (17%) | 19 (9%) | 0 (0%) | N/A |
| Cumbria | 59 (22%) | 24 (9%) | 0 (0%) | N/A |
| Derbyshire | 59 (23%) | 38 (15%) | 0 (0%) | N/A |
| Devon | 81 (20%) | 66 (16%) | 0 (0%) | 0 (0%) |
| Dorset | 32 (17%) | 19 (10%) | 0 (0%) | N/A |
| East Sussex | 27 (26%) | 26 (25%) | 0 (0%) | 0 (0%) |
| Essex | 87 (31%) | 59 (21%) | 0 (0%) | N/A |
| Gloucestershire | 58 (22%) | 49 (19%) | 0 (0%) | N/A |
| Hampshire and Isle of Wight | 51 (17%) | 32 (11%) | 0 (0%) | N/A |
| Herefordshire | 26 (19%) | 13 (9%) | 0 (0%) | 1 (100%) |
| Hertfordshire | 36 (29%) | 21 (17%) | 0 (0%) | N/A |
| Humberside | 95 (39%) | 59 (24%) | 5 (33%) | 1 (7%) |
| Kent | 97 (31%) | 50 (16%) | 1 (20%) | 0 (0%) |
| Lancashire | 37 (15%) | 25 (10%) | 0 (0%) | 0 (0%) |
| Leicestershire | 87 (31%) | 52 (19%) | 0 (0%) | N/A |
| Lincolnshire | 99 (21%) | 73 (15%) | 1 (11%) | 0 (0%) |
| London | 0 (0%) | 0 (0%) | 0 (0%) | N/A |
| Norfolk | 78 (15%) | 28 (5%) | 0 (0%) | 2 (15%) |
| North Yorkshire | 216 (36%) | 139 (23%) | 3 (38%) | 0 (0%) |
| Northamptonshire | 45 (17%) | 21 (8%) | 0 (0%) | N/A |
| Northumberland | 42 (27%) | 13 (8%) | 0 (0%) | N/A |
| Nottinghamshire | 57 (27%) | 37 (18%) | 0 (0%) | 0 (0%) |
| Oxfordshire | 65 (21%) | 38 (12%) | 0 (0%) | N/A |
| Shropshire | 34 (18%) | 20 (10%) | 0 (0%) | 1 (50%) |
| Somerset | 53 (17%) | 42 (13%) | 0 (0%) | 0 (0%) |
| South Yorkshire | 23 (25%) | 7 (8%) | 0 (0%) | 0 (0%) |
| Staffordshire | 27 (15%) | 26 (14%) | 0 (0%) | N/A |
| Suffolk | 99 (23%) | 44 (10%) | 0 (0%) | 0 (0%) |
| Surrey | 14 (16%) | 5 (6%) | 0 (0%) | N/A |
| Warwickshire | 68 (30%) | 44 (20%) | 0 (0%) | 0 (0%) |
| West Sussex | 46 (29%) | 24 (15%) | 0 (0%) | 0 (0%) |
| West Yorkshire | 34 (37%) | 14 (16%) | 0 (0%) | N/A |
| Wiltshire | 50 (19%) | 39 (14%) | 0 (0%) | N/A |
| Worcestershire | 27 (17%) | 20 (12%) | 0 (0%) | N/A |
| Total | 2,203 (24%) | 1,342 (14%) | 12 (10%) | 5 (4%) |

Source: PSAA