



Scottish Human Rights Commission

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

Issued on 28 September for the meeting on 12 November 2018

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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 Accountable Officer, Chair of the Commission's Finance, Risk and Audit Committee (FRAC) and the Audit Advisory Board of the Scottish Human Rights Commission 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 Scottish Human Rights Commission ('the Commission'), 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 Commission 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.
- We have identified one uncorrected audit adjustment from our procedures to date, more detail on this can be found on page 24.
- 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 Commission.
- The auditable parts of the remuneration report have been prepared in accordance with the relevant regulation.
- Based on our audit work, 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 Commission continues to face a challenging financial position due to uncertainty around future funding and pressures across the public sector as a whole. The Commission met all of its financial targets in 2017/18 as summarised below.

The focus of management is very much on short term budgeting – medium term budgeting is restricted as the Scottish Parliamentary Corporate Body ('SPCB') no longer approves budgets beyond one year. The Commission has already been forced to make substantial efficiencies in recent years to meet savings targets set by the SPCB, and should further efficiencies be required in future there is a risk that statutory obligations of the Commission may not be met to acceptable standards.

2017/18 final outturn position reported an underspend of £21k (2.1%). However, the underspend was mainly due to an underspend in salaries as a result of staff changes and a vacant post.	The Commission's approved budget for 2018/19 is funding of £1,014k (2017/18: £991k). This includes around £15k capital funding for IT replacement.	The Commission is forecasting an overspend of £11k for 2018/19. However, This may reduce depending on the outcome of the public sector pay gap discussions.	There is a lack of any long term financial planning by management resulting from the inherent uncertainty in long-term future funding – this is common amongst similar Commissions.
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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 Commission'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. A number of changes were suggested to bring this in line with best practice and these have been implemented by management.

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:

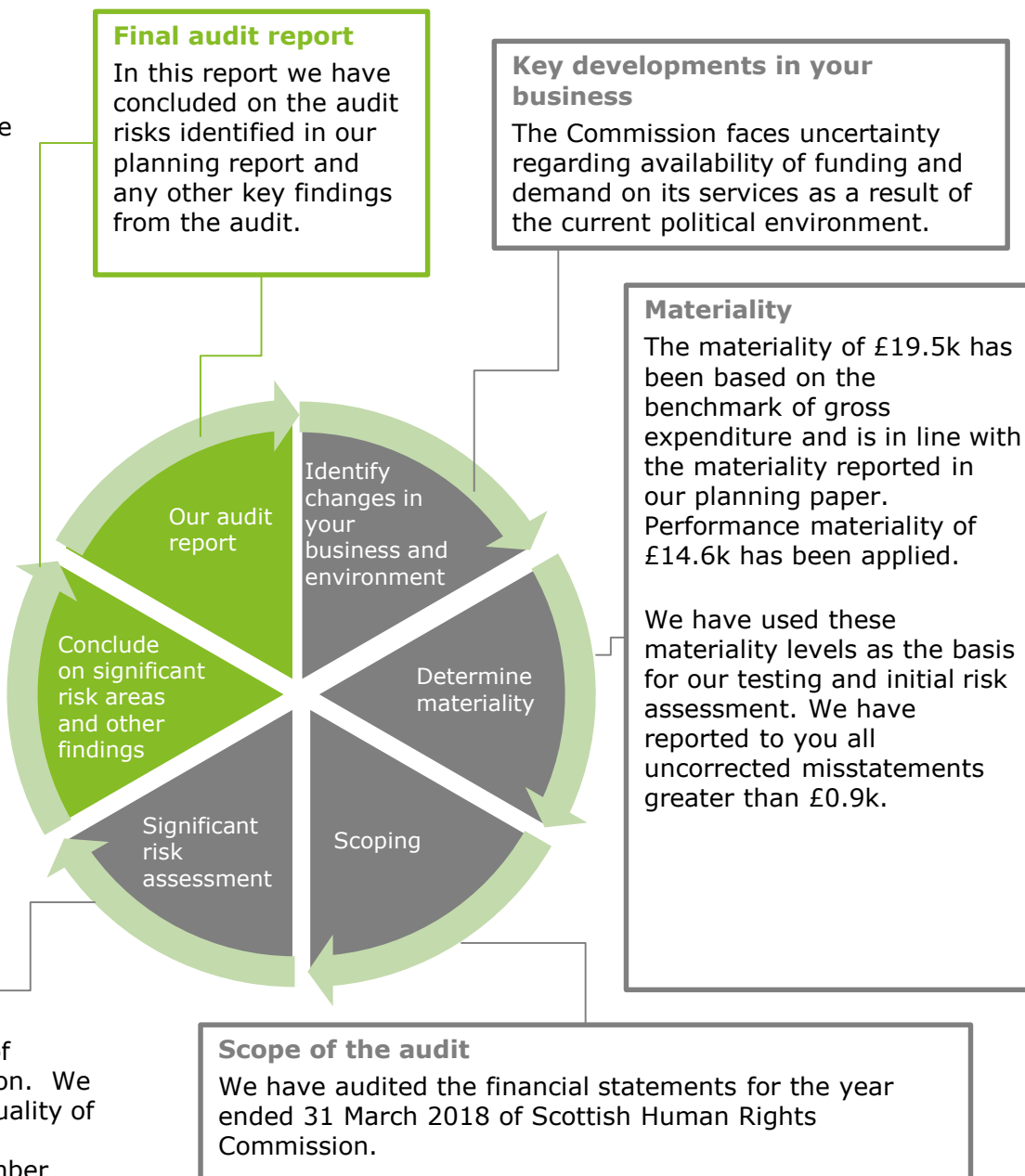
- Financial sustainability
- Governance and transparency

Significant risks

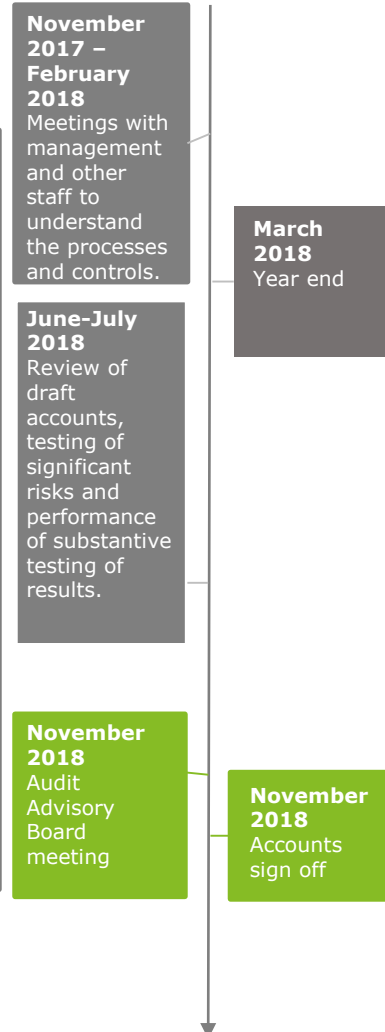
Our risk assessment process is a continuous cycle throughout the year. Page 8 provides a summary of our risk assessment of your significant risks.

Quality and Independence

We confirm we are independent of Scottish Human Rights Commission. 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

There is a key financial duty for the Scottish Human Rights Commission to comply with the Departmental Expenditure Limit ('DEL') set by the SPCB.

The risk is therefore that the Commission materially misstates expenditure in relation to year end transactions, in an attempt to align with its tolerance target or achieve a breakeven position. The significant risk is therefore pinpointed to accruals and prepayments made by management at the year end and invoices processed around the year end as this is the area where there is scope to manipulate the final results.



Key judgements and our challenge of them

Given the financial pressures across the whole of the public sector, there is an inherent fraud risk associated with the recording of accruals and prepayments around year end.

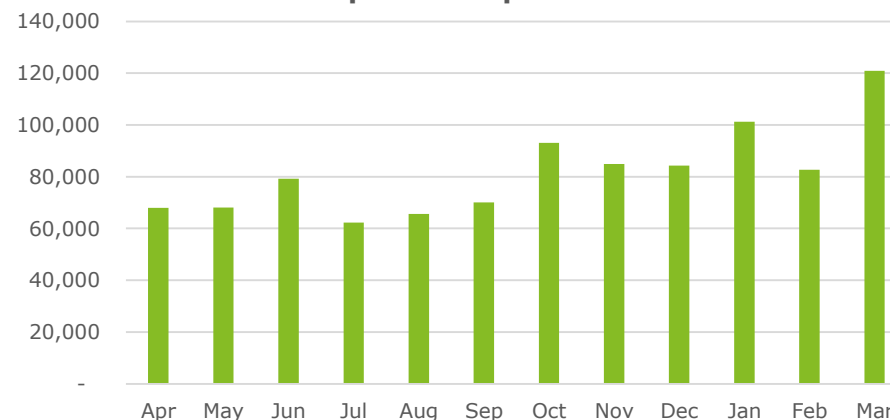


Deloitte response

We have evaluated the results of our audit testing in the context of the achievement of the target set by the SPCB. Our work in this area included the following:

- Obtained independent confirmation of the DEL allocated to the Commission by the SPCB;
- Performed focused testing of accruals and prepayments made at the year end; and
- Performed focused cut-off testing of invoices received and paid around the year end.

Expenditure per month



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 Commission has performed within the limits set by the SPCB and therefore is in compliance with the financial targets in the year.

As illustrated above, the level of expenditure varies from month to month. This is due to peaks in expenditure throughout the year such as quarterly rent payments and annual payments such as IT and membership fees in Q4. Expenditure is in line with our expectations and knowledge of the business activities of SHRC.

Significant risks (continued)

Risk 2 - Management override of controls



Risk identified

In accordance with ISA 240 management override is a significant risk. This risk area includes the potential for management to use their judgement to influence the financial statements as well as the potential to override the Commission's controls for specific transactions.

The key judgments in the financial statements are those which we have selected to be the significant audit risks around recognition of income. This is inherently the areas in which management has the potential to use their judgment to influence the financial statements.

Deloitte view

- We have not identified any significant bias in the key judgements made by management.

Deloitte response

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

- The Commission's results throughout the year were projecting underspends. This was closely monitored and whilst projecting underspends, the underlying reasons were well understood and regular discussions were held with Scottish Parliament; and
- 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.

Significant transactions

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

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 performed design and implementation testing of the controls in place for journal approval with no issues noted.

We have used data analytics tools to test a sample of journals, based upon identification of items of potential audit interest.

Accounting estimates

In addition to our work on key accounting estimates discussed above, our retrospective review of management's judgements and assumptions relating to significant estimates reflected in last year's financial statements has been completed with no issues noted.

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 Audit Advisory Board 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	The report outlines the Commissions 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 the Commission faces.	<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	Management have ensured that the accountability report meets the requirements of the FReM, comprising the Governance Statement and Remuneration and Staff Report.	<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> <p>Our work on the auditable parts of the Remuneration and Staff report is ongoing.</p>
Going Concern	Management has made appropriate disclosure relating to Going Concern matters.	We have confirmed that 2018/19 funding of £1,014k was approved by the SPCB on 6 March 2018. We agree with management's assessment that it is appropriate for the Commission to prepare the financial statements on a going concern basis.

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 Commission, 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 Commission 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 wider 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 consider 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 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.

Having reviewed the processes in place at the Commission, and having identified no issues during our audit testing, we are satisfied that there are appropriate 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



From our work in 2016/17 we made various recommendations to the Commission around review of risk management processes and consideration of longer term financial planning. This year we have assessed progress in relation to these recommendations and identified other areas for improvement going forward.

Deloitte view

The Commission continues to face a challenging financial position, however, the Commission met its financial targets in 2017/18. The budget for 2018/19 is projecting £11k of savings that need to be achieved. Achieving sufficient savings in the medium to long term, given rising costs and a stationary budget, is likely to prove increasingly difficult.

We note the Commission has a 2016-2020 Strategic Plan in place which includes an indicative budget up to 2019/20, however inherent difficulty comes from the uncertainty around future approved funding. Also, the Commission does not get approved funding beyond the next financial year, therefore the time investment in medium-term budgeting has decreased as the value has decreased. Medium-term budgets are viewed as high level 'indicative budgets'.

As best practice, we would encourage the Commission to develop a more detailed medium to longer term budget which links budgeting with strategic aims, however, we recognise the Commission's view that this isn't the best use of already limited resources. A detailed medium to longer term budget would allow the Commission to identify whether spend is being appropriately allocated between strategic aims, or to identify where spend can be reduced when a strategic aim has been achieved which will allow increased spend in areas where progress is not as advanced.

Wider scope audit work (continued)

Financial sustainability (continued)

Short term financial position

For **2017/18**, the Commission approved a balanced budget of £991k. The final position for 2017/18 was an underspend of £21k against core funding. The underspend was mainly due to underspend in salaries (staff changes and vacant post) and reduction in property costs from Q3.

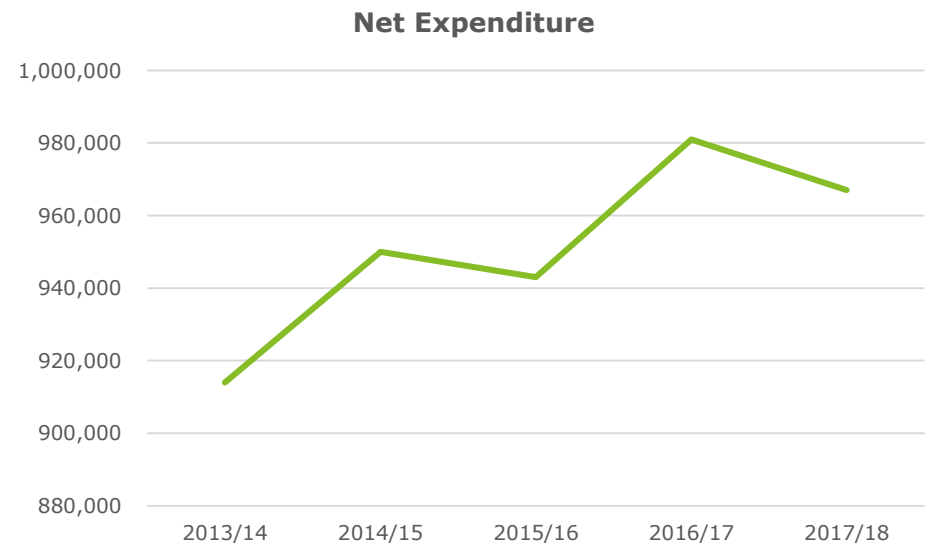
The **2018/19** draft budget is forecasting a £11k overspend against a total approved funding of £1,015k. However, the overspend could reduce depending on the outcome of the public sector pay cap discussions.

In setting its budget the Commission has recognised that a number of risks exist, such as the ending of the public sector pay cap. The Commission has also considered one off capital expenditure which is required in the year and has budgeted accordingly.

Medium to long term financial sustainability

The Commission has managed its budget appropriately over the last 5 years, maintaining services within budget, despite a 5.8% increase in net expenditure.

Due to increasing costs and the continuing restraint in relation to funding, the Commission will have to consider how it can transform operations in order to continue to meet Scotland's human rights needs with reducing budgets.



The graph above illustrates how the Commission's expenditure has increased year on year. Given the trend over the past 5 years, it is likely costs will continue to rise over the next 5 years and further work needs to be done to quantify any future funding gaps and identify further savings or organisational changes required to maintain financial sustainability without significantly impacting on the work of the Commission.

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
<p>EU Withdrawal</p>	<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>Workforce: the extent to which potential changes to migration and trade policies are likely to affect the availability of skilled and unskilled labour.</p> <p>Funding: 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>Regulation: 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>EU Withdrawal is unlikely to have a significant impact on the Commission’s operations but it should keep a watching brief as the details are developed. The impact is most likely to be felt by the communities which the Commission primarily deals with.</p>
<p>New financial powers</p>	<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 Commission should therefore use this as an opportunity to make comment within their annual reports beyond the compliance requirements to clearly articulate their achievements against outcomes and future plans.</p>
<p>Ending public sector pay cap</p>	<p>The Commission 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. Scenario planning has shown that irrespective of the actual increase in staff costs (falling within the 1-3% being discussed by the Scottish Parliament), the Commission has sufficient headroom to meet these costs.</p>

Wider scope audit work (continued)

Specific risks (specific risks)

Risk identified	Response
Cyber security risk	<p>The Commission uses the SCOTSV public sector IT network managed by the Scottish Government and relies of the Governments assessment and accreditation for SCOTSV. The Commission receives notices via the coordinated network on threats.</p> <p>The Commission has yet to develop a policy on cyber security and this is for future development.</p>
Openness and transparency	<p>From our audit work, we are satisfied that the Commission is appropriately open and transparent in its operations and decision making.</p>

Technical update



Technical Update

New accounting standards for 2018/19 and 2019/20

IFRS 9, Financial instruments and **IFRS 15, Revenue from contracts with customers**, have been adopted for the 2018/19 Government Financial reporting manual (FRm). 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**, therefore will apply to the Scottish Human Rights Commission from 2019/20, 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 Commission

Following review of the agreement with Scottish Government for use of Governors House, Deloitte are of the view that this will qualify as a lease and would result in a material amount being carried as an asset/liability in the financial statements and a degree of complexity in determining the amounts to be recognised.

If the Commission moves premises before IFRS 16 comes into effect, we recommend the Commission reviews any new lease arrangements to determine how it should be disclosed in the financial statements.

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 Commission 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 Commission.

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.

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

The scope of our work

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

We described the scope of our work in our audit plan and the supplementary "Briefing on audit matters" circulated to you in February 2018.

This report has been prepared for the Audit Advisory Board and the Commission, as a body, 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.



for and on behalf of Deloitte LLP
Glasgow

28 September 2018

Audit adjustments

Corrected misstatements

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

Uncorrected misstatements

The year end creditors balance was overstated as a result of recognising a post year end invoice in the current year, resulting in a £1,255 immaterial misstatement. The adjusting entry is as follows:

Dr Trade Creditors	£1,255	
Cr Expenditure		£1,255

No other 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.

A verbal update will be provided to the Audit Advisory Board if anything arises from any outstanding work before financial statements are signed.

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 Chair of the Commission as Accountable Officer 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 Chair of the Commission as Accountable Officer 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 and Ireland) 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	<p>The audit fee for 2017/18 is £13,430.</p> <p>No non-audit services have been performed by Deloitte in the period.</p>
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	<p>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.</p> <p>We are not aware of any relationships which are required to be disclosed.</p>



Events and publications

Our publications and insights to support the Commission

Publications

The State of the State 2017-18

Citizens, government and business

This year's report finds the UK government amid the complex challenge of leaving the EU. Inevitably, this early phase of EU exit is taking place under intense media scrutiny and passionate political debate. But while EU exit issues may dominate headlines, the public services face more local challenges as they address rising demand, budget restraint and renewed levels of concern about social inequality.

The State of the State 2017-18 explores government through three lenses – the citizen lens, the public sector lens and the business lens.

Download a copy of our publication here:

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



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:

Perspectives: Do you have a digital mindset?

Accelerating health and care integration

Digital technology is helping to transform the way citizens interact with service providers across all other service industries. The time is now ripe for changing the relationship between health and social care Commissioners and providers and service users.

Read the full blog here:

<https://www2.deloitte.com/uk/en/pages/public-sector/articles/do-you-have-a-digital-mindset.html>

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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