



EASTSUFFOLK
COUNCIL

Final Internal Audit Report

ESC Changing Places Fund (Certification) 2023/24 (For expenditure 1 April 2022 to 31 March 2023)

Issued to: Head of Operations, K Blair
Head of Economic Development & Regeneration, P Wood
Chief Finance Officer and S151 Officer, L Rogers
Asset and Investment Consultant, D Johnson
Funding Manager, B Porter

Issued by: Head of Internal Audit (S Martin)

Date: September 2023

1. Scope and Objective of Review

- 1.1 This review provides certification in relation to the Changing Places Fund (CPF) 2022/23 and will be reported as part of the 2023/24 Annual Audit Plan, which was approved by the East Suffolk Council Audit and Governance Committee on 13 March 2023.
- 1.2 The business objective for this review was that of administration of the Changing Places Fund Grant in accordance with grant conditions, a grant awarded by the Department for Levelling Up, Housing and Communities for installation of disabled toilets and changing facilities.
- 1.3 Internal Audit undertook appropriate investigations and checks in order to assess whether the grant usage statement, in all material respects, fairly represents the eligible expenditure in the period 1 April 2021 to 31 March 2022 (for any accrued amounts set out in the determination letter) and 1 April 2022 to 31 March 2023, in accordance with the definitions and conditions of the Grant Determination (2022-2023): No 31/6222.

2. Audit Assurance Opinion

- 2.1 The overall assurance of **Effective** has been given, as East Suffolk Council is compliant with all conditions of the grant determination apart from the addition of the Changing Places toilets onto the fixed asset register, which has been confirmed as work in progress.

3. Grant Condition Compliance

- 3.1 The funding and its conditions were received after commencement of the refurbishment of East Point Pavilion in Lowestoft, the site of the Changing Places toilets.
- 3.2 The expenditure for fixtures and fittings of the toilet block totalled £14,255.42 (net of VAT). It is this figure that East Suffolk Council are claiming as eligible expenditure in the Statement of Grant Usage, and it is this figure that internal audit has provided an opinion of Effective Assurance.
- 3.3 The grant conditions require a report from the Chief Executive or Chief Finance Officer stating whether they have received an internal audit opinion that provides reasonable assurance that the Statement of Grant Usage represents eligible expenditure. The results of this audit were reported to the Chief Finance Officer on 15 September 2023 in order to support the completion of the Statement of Grant Usage required by government.
- 3.4 The grant determination letter combines grant conditions with definitions and guidance. Definitions and guidance have been excluded from the summary below, to provide a compliance opinion against the grant determination's conditions only.

Grant Condition Summary	Opinion
<p>Grant paid to a local authority under this determination can only be used to meet the costs of installing Changing Places Toilet Facilities and can only be used in the:</p> <ul style="list-style-type: none"> a) Provision of Changing Places Toilets in venues agreed by the Secretary of State, details of which are included in annex A of the grant award letter issued to the Local Authority alongside those agreed by DLUHC officials through the Project Change Request process. b) Design, construction, and completion of Changing Places Toilets in existing buildings. c) Design, purchase, construction, and completion of modular Changing Places Toilets. d) Design and construction of an addition to an existing structure to accommodate a Changing Places Toilet. e) Access improvements that are essential for the provision of a Changing Places Toilet. f) Purchase and installation of equipment required for a Changing Places Toilet. g) Professional fees associated with the points above. h) The design, purchase and installation of the required Changing Places Fund plaque on completion 	<p>Full compliance (Per value of usage being claimed)</p>

Grant Condition Summary	Opinion
<p>If the authority incurs any of the following costs, they must be excluded from eligible expenditure:</p> <ul style="list-style-type: none"> a) Toilet facilities that are not registered with the Changing Places UK Consortium, regardless of the specification. b) Changing Places Toilets installed as part of the construction of a new building. c) Privately accessible venues: Changing Places Toilets may be funded in premises where it is necessary to pay an entry charge if the public have access, but not where public access is restricted. d) Changing Places Toilets installed on modes of transport e.g., ferries, trains. e) Cleaning, repair, and maintenance costs, including the costs of service and or maintenance agreements. f) Changing Places Toilets where the installation detracts from existing toilet provisions of any kind, a new Changing Places Toilet must be additional to existing provisions or replace an existing toilet. There must be no net loss to existing toilet provision. g) Any building works, including access improvements that are not essential to the provision of a Changing Places Toilet. h) Contributions in kind. i) Payments for activities of a political or exclusively religious nature. j) Depreciation, amortisation or impairment of fixed assets owned by the authority or any third party. k) Input VAT reclaimable by the authority, or any third party the authority passes the grant to, from HM Revenue & Customs. l) Interest payments or service charge payments for finance leases. 	Full compliance
<p>The authority must maintain reliable, accessible and up to date accounting records with an adequate audit trail for all expenditure funded by grant monies under this Determination. The authority should provide these records and further explanations as reasonably required.</p>	Full compliance
<p>The authority must keep a register of fixed assets, including Changing Places Toilets created wholly or partly using grant provided under this Determination.</p>	Not compliant (Internal Audit has been informed that it will be added to the fixed asset register at year end in line with current accounting procedures).
<p>Publicity Requirements: each Changing Places Toilet funded by the grant is required to display a plaque including the Changing Places Toilet, Department for Levelling Up Housing and Communities and Muscular Dystrophy UK logos and branding. The plaque must be in place when the facility opens to the public or in retrospect as soon as possible thereafter for those facilities registered and opened prior to the payment made by the Department to the local authority in the financial year 2022/23.</p>	Full compliance

Grant Condition Summary	Opinion
<p>The authority must prepare a Statement of Grant Usage for each of (A) the period 1 April 2021 to 31 March 2022 (for any accrued amounts set out in column 1 of the table at Annex A) and (B) 1 April 2022 to 31 March 2023 both to be submitted to the Department on or before 30 September 2023. Each Statement of Grant Usage must be in a form agreed between the authority and the Department and must provide details of eligible expenditure in the period. Each Statement of Grant Usage must be certified by the authority's chief executive that, to the best of his or her knowledge, the amounts shown on the Statement of Grant Usage are all eligible expenditure and that the grant has been used for the purposes intended.</p>	<p>Full compliance (Statement has been produced, its submission subject to issue of this report).</p>
<p>Each Statement of Grant Usage submitted to the Department must be accompanied by a report from the authority's chief executive or chief finance officer setting out whether he or she has received an audit opinion from the authority's chief internal auditor that he can provide reasonable assurance that the Statement of Grant Usage, in all material respects, fairly presents the eligible expenditure in the period 1 April 2021 to 31 March 2022 (for any accrued amounts set out in column 1 of the table at Annex A) and 1 April 2022 to 31 March 2023 in accordance with the definitions and conditions in this Determination.</p>	<p>Full compliance (Subject to completion after issue of this report, as detailed in paragraph 3.4 above).</p>

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