

**BROMSGROVE DISTRICT COUNCIL**

**AUDIT BOARD**

**29TH MARCH 2012**

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**AUDIT COMMISSION ANNUAL GRANTS REPORT 2010/11**

Relevant Portfolio Holder	Cllr Roger Hollingworth
Portfolio Holder Consulted	No
Relevant Head of Service	Jayne Pickering ( Exec Director)
Wards Affected	<b>All</b>
Ward Councillor Consulted	None specific

**1. SUMMARY OF PROPOSALS**

- 1.1 To advise the Audit Board of the Certification of Claims and Returns – Annual Report, that were undertaken during 2009/10 by the Audit Commission.

**2. RECOMMENDATIONS**

- 2.1 **That Members consider the Certification of Claims and Returns – Annual Report and request officers to respond to the recommendations following the Board meeting**

**3. KEY ISSUES**

**Financial Implications**

- 3.1 A review is undertaken on all grant related claims that the Council submits. There are 3 claims that are subject to External Audit; Disabled Facilities (limited testing due to value), Housing Benefit Claim and National Non Domestic Rates claim (both full reviews due to value). The cost associated with the Audit is £19k.

**Legal Implications**

- 3.2 The Council has a statutory responsibility to include an audit certificate alongside certain grant claims due to the scheme terms and conditions.

**Service / Operational Implications**

- 3.3 The Audit Commission have recognised that there have been improved arrangements in relation to completion of grant claims and returns and cooperate well with their auditors.
- 3.4 A number of recommendations have been made by the commission in previous years and progress against these are included within the report.

**3.5 Housing and Council Tax Benefits Claim**

- This claim was subjected to a full review as it was valued at £17 million.
- No overpayments were identified within the Housing Benefit claim. 6 cases of minor underpayments were found.
- A total error of £41 was found which would have created a £12k overpayment. Despite this being a proportionately small level of error on a claim of £5.5m a qualification letter was issued as the guidelines state any overpayment error found results in a qualification of the claim

**3.6 National Non Domestic Claim**

- This claim was valued at £23.3 million was also subjected to a full review. There was a significant improvement in the working papers to support the claim and one amendment was made. The claim was certified.

**3.7 Disabled Facilities Grant**

- A limited review was undertaken on this claim, and no concerns were raised. The claim was certified

**Customer / Equalities and Diversity Implications**

3.8 None as a direct result of this report

**4. RISK MANAGEMENT**

4.1 The Financial Services risk register includes the preparation of the accounts and the controls in place to ensure the accounts are treated in compliance with accounting standards.

**5. APPENDICES**

Appendix 1 – Audit Commission Certification of Claims and Returns  
Annual Report 2010/2011

**AUTHOR OF REPORT**

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