

GRANT THORNTON – CERTIFICATION WORK REPORT 2011/12

Relevant Portfolio Holder	Councillor Roger Hollingworth
Portfolio Holder Consulted	Yes
Relevant Head of Service	Jayne Pickering – Exec Director Finance and Resources
Ward(s) Affected	All Wards
Ward Councillor(s) Consulted	No
Key Decision / Non-Key Decision	Non–Key Decision

1. SUMMARY OF PROPOSALS

- 1.1 To present Members with the Grant Certification report for 2011/12 from the Councils External Auditors Grant Thornton.

2. RECOMMENDATIONS

- 2.1 **The Committee is asked to note the report and action plan.**

3. KEY ISSUES

Financial Implications

- 3.1 There is a 50% saving on the prior year fee for grant claim work as levied by the Audit Commission. The budget 2013/14 includes the assumption of this reduced fee being charged.

Legal Implications

- 3.2 Grant Thornton have a statutory responsibility to certify the claims submitted by the Council. The Council has a legally binding contract with Grant Thornton to provide the External Audit service for at least the next 5 years.

Service / Operational Implications

- 3.3 External Auditors have a duty to carry out all work necessary to meet their statutory responsibilities in accordance with the Code of Audit Practice. This includes certification of grant claims.
- 3.4 The auditors have certified 4 claims for 2011/12 relating to over £71m of expenditure. These are:
- Housing and Council Tax Benefit Scheme

- National Non Domestic Rates

3.5 The key messages from the Audits are;

- Claims were all submitted and certified on time
- Overall the Council is performing well and there are no significant matters arising
- There was excellent support from officers for the Housing Benefit Claim
- Supporting working papers were generally good

3.6 There is one action area to include a number of points that officers will address for the certification of 2012/13 grants. This relates to the Housing Benefit grant review work that has to be undertaken. There were a number of issues relating to the resourcing of this process and officers have agreed to work with the External Auditors to ensure an improvement in 2012/13 certification.

Customer / Equalities and Diversity Implications

3.7 There are no implications arising out of this report.

4. RISK MANAGEMENT

4.1 As part of all audit work the auditors undertake a risk assessment to ensure that adequate controls are in place within the Council so reliance can be placed on internal systems.

5. APPENDICES

Appendix A – Grant Thornton Certification Report 2011/12

6. BACKGROUND PAPERS

Individual internal audit reports.

7. KEY

N/a

AUTHOR OF REPORT

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