



REPORT of DIRECTOR OF RESOURCES

**to
AUDIT COMMITTEE
7 FEBRUARY 2019**

EXTERNAL AUDIT - CERTIFICATION OF CLAIMS AND RETURNS ANNUAL REPORT 2017-18

1. PURPOSE OF THE REPORT

- 1.1 To inform the Committee of the External Auditors' Grant Claim Certification for the year ended 31 March 2018.

2. RECOMMENDATION

- (i) That the Certification of Claims and Returns Annual Report for the year ended 31 March 2018 (**APPENDIX 1**) be noted.
- (ii) That this report is for Members' information only.

3. SUMMARY OF KEY ISSUES

3.1 Grant Claim Certification

- 3.1.1 The Council's External Auditors undertake grant claim certification of the Housing Benefit Subsidy on behalf of the Government in accordance with Certification Instructions and the Statement of Responsibilities.
- 3.1.2 The attached report on Certification of Claims and Returns for the year ended 31 March 2018 (**APPENDIX 1**) provides further details of the review and findings, including a summary of the status of grant claims audited, amendments made, the impact on subsidy, and the fee for this work.
- 3.1.3 The fees for the audit of the grant returns for 2017 / 18 were £13,200. Further details are included within the report (**APPENDIX 1**).

4. CONCLUSION

- 4.1 The report concludes the value of the Housing Benefits Subsidy to be £14,175,648. This was a £8 increase to the original claim that was submitted. Details of the findings are at **APPENDIX 1**. Given the value of the grant claim and the large number of claims that are dealt with the issues identified through the audit are considered by the Customers Manager to be very minor.

5. IMPACT ON CORPORATE GOALS

- 5.1 The grants audit process contributes to the Council goal of delivering good quality, cost effective and valued services in a transparent way.

6. IMPLICATIONS

- (i) **Impact on Customers** – The Revenues and Benefits Service has responded positively to matters raised by the External Auditor in previous Grants Reports, thus reducing the incidents of error.
- (ii) **Impact on Risk** – Risk of financial loss due to errors is minimised by the procedures and processes operated by the Council, which will need to continue under the Future Model.
- (iii) **Impact on Equalities** – None identified.
- (iv) **Impact on Resources (financial)** – There is budgetary provision to meet these fees.
- (v) **Impact on Resources (human)** – None identified.
- (vi) **Impact on the Environment** – No implications arising from this report.

Background Papers: None.

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