



REPORT of INTERIM DIRECTOR OF RESOURCES

**to
AUDIT COMMITTEE
2 FEBRUARY 2017**

EXTERNAL AUDIT - GRANT CLAIM CERTIFICATION: YEAR ENDED 31 MARCH 2016

1. PURPOSE OF THE REPORT

- 1.1 To inform the Committee of the External Auditors Grant Claim Certification for the year ended 31 March 2016.

2. RECOMMENDATION

That the Grant Claim Certification for the year ended 31 March 2016 (**APPENDIX 1**) be noted.

3. SUMMARY OF KEY ISSUES

- 2.1 This report is for Members' information only.

2.2 Grant Claim Certification

- 2.2.1 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.
- 2.2.2 The attached report on Grant Claim Certification for the year ended 31 March 2016 (**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.
- 2.2.3 The fees for the audit of the grant returns for 2015 / 16 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 £15,179,387 following a reduction in subsidy of £84 identified in the course of the review. Details of the effect on subsidy and management response to issues identified are in the report at **APPENDIX 1**.

- 4.2 Overall, it is pleasing to report that whilst the claim was qualified in accordance with the requirement of the certification rules and testing, the level of errors found were not material. This is due to the discipline and integrity with which the staff in Revenues and Benefits Team operate and administer Housing Benefit.

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 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.
- (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.

Enquiries to:

Kamal Mehta, Interim Director of Resources. (Tel: 01621 875762)

Sue Green, Group Manager, Customers Housing and Benefits, (Tel: 01621 875892).