

Certification of Claims and Returns 2011/12 – Audit Commission

Summary

1. The purpose of this report is to allow consideration of the Certificate of Claims and Returns Report 2011/12 produced by the Audit Commission (Annex A). The report reviews the Council's arrangements for the preparation and administration of grant claims within the Council, which has continued to improve over the last few years.

Background

2. The report identifies that the Audit Commission was responsible for certifying 6 claims and returns in 2011/12 (compared to 9 claims in 2009/10). This certification work is charged on an hourly basis to the Council; this totalled £41,057 in 2011/12 (£46,785 in 2010/11, £49,462 in 2009/10, and £54,806 in 2008/09).
3. The reduction in the audit commission's fee has occurred due to fewer claims to audit but also improved working papers from Council employees, a reduction in the number of amendments on individual claims and timely submission allowing the Audit Commission to plan and certify claims by the required deadlines.
4. The results of the Audit Commission's certification work showed that one out of the six claims audited required amendment – Teachers Pension Return (compared to four out of nine claims in 2010/11). Two claims were qualified - Housing and council tax benefit scheme and National non-domestic rates return. The qualification letter for Housing and council tax benefit scheme identified some calculation errors of benefit, where the value of amendments was in respect of 'roundings' and not significant. The qualification letter for NNDR was in respect of some transitional

relief certificates being incorrectly processed, the value was not significant and the corrections have been made.

5. Overall the Audit Commission's certification work, of public money received through the government, provides assurance that claims made are accurate, and that any relevant terms and conditions have been met.
6. As a result of the discussions with the audit commission from this review the Council continues to maintain high level of working papers and focuses on producing audit certification of claims or returns with no requirements for amendment or qualifications in future.

Consultation

7. Officers have contributed to this report where appropriate.

Options

8. Not relevant for the purpose of the report.

Analysis

9. Not relevant for the purpose of the report.

Council Plan

10. This report contributes to the overall aims and priorities by helping to ensure probity, integrity and honesty in everything it does.

Implications

11. There are no financial implications other than those outlined in the report. There are no HR, equalities, legal, crime and disorder, IT or property implications arising from this report.

Risk Management

12. Failure to provide adequate arrangements for the administration and preparation of grant claims result in both financial and reputation risks to the Council.

Recommendations

13. Members are asked to:

Note the Audit Commissions Certification of Claims and Returns report at Annex A.

Reason

To enable Members to consider the effectiveness of the council's grant administration activity and comment on the current arrangements.

Contact Details

Author: **Chief Officer Responsible for the report:**

Louise Branford-White
Technical Finance
Manager
Telephone: 01904 551187

Ian Floyd
Director of Customer Business &
Support Services
Telephone: 01904 551100

**Report
Approved**



Date 12/12/2012

Specialist Implications Officers

Not applicable

Wards Affected:

All

For further information please contact the author of the report

Background Papers:

Audit and Governance Committee 13 February 2012: Grant Claim
Certification Report 2010/11 – Audit Commission

Annex

*Certification of Claims and Returns Annual Report 2011/12 – Audit
Commission*