
Audit and Governance Committee

21st September 2009

Report of the Assistant Director of Resources (Finance)

Grant Claim Certification Report 2007/08 – Audit Commission

Summary

- 1 The purpose of this report is to allow consideration of the Grant Claim Certification Report 2007/08 produced by the Audit Commission (Annex 1). The report reviews the Council's arrangements for the preparation and administration of grant and subsidy claims within the council.

Background

- 2 The report identifies that the Audit Commission was responsible for certifying grant claims and subsidies to the value of £142m in 2007/08, this certification work being charged on an hourly basis to the council.
- 3 The overall conclusion from the Audit Commission's findings was that general improvement could be demonstrated from the previous year with fewer grant claims being subject to amendment or qualification, and more submission deadlines being met by the council.
- 4 The report does however recognise where further specific improvements can still be made to the council's approach. These include:
 - (a) Preventing inconsistencies in the approach taken to the preparation of working papers;
 - (b) Avoiding grant claim submission deadlines being missed;
 - (c) Ensuring key staff are available to answer auditor queries.
- 5 As a result of discussions resulting from this review, an action plan has been agreed with the Audit Commission and this can be found at Appendix 5 within the report. Although responsibility for some of these actions lies with Finance Managers within Directorates, Corporate Finance will play a key role in ensuring that these actions are implemented.
- 6 In order to both promote consistency in approach across Directorates and ensure adequate quality control arrangements are in place across the Council's finance function, the Technical Finance Manager within

Corporate Finance has been given responsibility for the overall co-ordination of the grant administration activity within the council.

Consultation

7 Corporate 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.

Corporate Priorities

10 This report contributes to the council's overall aims and priorities by helping to ensure probity, integrity and honesty in everything it does. It specifically contributes to the Effective Organisation priority in the Corporate Strategy.

Implications

11 The implications are:

- **Financial** – there are no financial implications other than those outlined in the detail of the report
- **Human Resources (HR)** – there are no HR implications to this report.
- **Equalities** - there are no equalities implications to this report.
- **Legal** – there are no legal implications to this report.
- **Crime and Disorder** – there are no crime and disorder implications to this report.
- **Information Technology (IT)** - there are no IT implications to this report.
- **Property** - there are no property implications to this report.

Risk Management Assessment

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

Recommendation

13 Members are asked to:

- (a) Consider the content of the Grant Claim Certification report 2007/08;

Reason

To enable Members to consider the effectiveness of the council's grant administration activity, and in particular the areas for improvement identified within the report.

- (b) Note the agreed Action Plan presented as Appendix 5 to the Audit Commission Report.

Reason

To enable Members to comment on the proposed improvement arrangements.

Contact Details

Author:

Keith Best
AD Resources (Finance)
Te: 01904 551745

Chief Officer Responsible for the report:

Ian Floyd
Director of Resources
Tel: 01904 448021

Report Approved



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Specialist Implications Officers

Not applicable

Wards Affected: Not applicable

All



For further information please contact the author of the report

Background Papers

None

Annexes

Annex 1 – Grant Claim Certification Report 2007/08

