

# Certification of claims and returns

City of York Council

Audit 2011/12



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## Summary of 2011/12 certification work

Local authorities claim large sums of public money through government grants and subsidies. Our work is carried out at the request of grant paying bodies and in accordance with certification instructions (CIs) issued by the Audit Commission. It provides assurance that claims made are accurate, and that any relevant terms and conditions have been met.

This report summarises the outcomes of my certification work at City of York Council in 2011/12, and highlights any significant issues arising.

Table 1: **Summary of 2011/12 certification work**

Claim or return	Value	Amendments made *	Qualification issued? **
Housing and council tax benefit scheme	£53,999,987	Nil	Yes – isolated error on CT single person discounts
Pooling of housing capital receipts	£412,438	Nil	None
HRA subsidy	-£7,681,219	Nil	None
National non-domestic rates return	£90,088,569	Nil	Yes –some transitional relief certificates had been incorrectly processed, however these have been corrected in 2012/13
Teachers' pensions return	£9,421,123	Yes - £218,945 amendment to cell 1(total teachers' pensionable pay)	None
Yorkshire Forward	£158,000	Nil	None

\* Claims and returns may be amended where I agree with officers that this is necessary.

\*\* I may need to issue a qualification letter where there is disagreement, uncertainty, or non-compliance.

## 2011/12 Certification fees

This section summarises the fees arising from my 2011/12 certification work and highlights the reasons for any significant changes in the level of fees from the previous year. In overall terms our workload and fees have reduced substantially, and this trend is expected to continue in 2012/13.

Table 2: **Summary of certification fees 2011/12**

Claim or return	2010/11	2011/12	Reasons for changes in fee
Housing and council tax benefit scheme	£28,350	£28,997	Increase in national fee rates. Actual time taken to complete the work was slightly less than in the previous year.
Pooling of housing capital receipts	£730	£596	Reduction in the value of receipts and consequently the amount of work required.
HRA subsidy	£3,654	£3,867	Increase in national fee rates. Actual time taken to complete the work was slightly less than in the previous year.
Housing finance base data return	£5,327	0	Subsidy regime wound up in 2011/12, no requirement for future years.
National non-domestic rates return	£4,010	£4,110	Additional work required on qualification issue (transitional relief)
Teachers' pensions return	£1,325	£1,487	Additional work required to amend 2011/12 claim (see above)
Sure start (early years grant)	£1,249	0	Fixed term funding ended in 2010/11
Yorkshire Forward	£1,240	£1,460	Smaller value grant claim in 2010/11
Disabled facilities	£433	0	Grant funding no longer ring fenced so certification not required.
Management, planning and review	£467	£540	Increase in national fee rates. Actual time taken to complete the work was slightly less than in the previous year since we had fewer claims to audit and report on.
<b>Total</b>	<b>£46,785</b>	<b>£41,057</b>	

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The Statement of responsibilities of grant-paying bodies, authorities, the Audit Commission and appointed auditors in relation to claims and returns issued by the Audit Commission explains the respective responsibilities of auditors and of the audited body.

