

Audit and Governance Committee

8 December 2015

Is the final decision on the recommendations in this report to be made at this meeting?

Yes

Certification of Grant Claims 2014/15

Final Decision-Maker	Cabinet
Portfolio Holder	Finance and Governance – Councillor Barrington-King
Lead Director	Lee Colyer
Head of Service	Jane Fineman
Lead Officer/Report Author	Lee Colyer
Classification	Non-exempt
Wards affected	All

This report makes the following recommendation(s) to the final decision-maker:

1. That the Audit and Governance Committee consider and notes the findings of Grant Thornton's report in Appendix A.

This report relates to the following Five Year Plan Key Objectives:

- A Prosperous Borough
- A Confident Borough

Timetable

<i>Meeting</i>	<i>Date</i>
Management Board	24 November 2015 (verbal update)
Discussion with Portfolio Holder	23 November 2015

Certification of Grant Claims 2014/15

1. PURPOSE OF REPORT AND EXECUTIVE SUMMARY

- 1.1 The Audit Commission prescribes the arrangements for the audit of key grant and subsidy claims. This is to provide assurance to the grant paying body that the claims for grant and subsidies are made properly and that the financial returns are reliable. Grant Thornton are the Council's external auditors and are acting as agents of the Audit Commission.
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2. INTRODUCTION AND BACKGROUND

- 2.1 Grant Thornton undertook work to certify the Housing Benefit subsidy claim submitted by the Council.
- 2.2 The level and form of testing varies between claims to reflect the value and specific requirements of the grant paying body.

Results of the 2014/15 Certification Work

- 2.3 Grant Thornton concluded that they are satisfied that the Council has appropriate arrangements in place to compile complete, accurate and timely claims/returns for audit certification. However, they did identify some errors which resulted in minor agreed amendments to the claim, and these are detailed in Appendix A.
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3. AVAILABLE OPTIONS

- 3.1 The report is provided for information only.
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4. PREFERRED OPTION AND REASONS FOR RECOMMENDATIONS

- 4.1 The Audit and Governance Committee should consider the certification work report. The functions and delegations, as outlined in the constitution terms of reference, states that the committee should:
- agree the external Audit Plan for the year;
 - approve the cost of the audit;
 - consider specific reports as agreed with the external audit work and ensure it gives value for money; and
 - comment on the scope and depth of external audit work to ensure it gives value for money.

5. CONSULTATION RESULTS AND PREVIOUS COMMITTEE FEEDBACK

- 5.1 Grant Thornton has consulted with the Head of Revenues and Benefits Partnership.
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6. NEXT STEPS: COMMUNICATION AND IMPLEMENTATION OF THE DECISION

- 6.1 This report will be published on to the Council's website.
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7. CROSS-CUTTING ISSUES AND IMPLICATIONS

Issue	Implications	Sign-off (name of officer and date)
Legal including Human Rights Act	The Audit and Governance Committee has a legal obligation for the Council's governance arrangements.	Head of Legal
Finance and other resources	The areas that are assessed form a significant part of the workload of the Revenues and Benefits Section.	Head of Finance and Procurement
Staffing establishment	There are no new staffing implications.	Head of HR or deputy
Risk management	This is assessed as part of the value for money conclusion.	Head of Audit Partnership, Deputy Head of Audit Partnership or Audit Manager
Environment and sustainability	There are no new environmental implications.	Sustainability Manager
Community safety	There are no new community safety implications.	Community Safety Manager
Health and Safety	There are no new health and safety implications.	Health and Safety Advisor
Health and wellbeing	There are no new health and wellbeing implications.	Healthy Lifestyles Co-ordinator
Equalities	There are no new equalities implications.	West Kent Equalities Officer

8. REPORT APPENDICES

The following documents are to be published with this report and form part of the report:

- Appendix A: Certification work report 2014/15

9. BACKGROUND PAPERS

None