

**REPORT FOR: GOVERNANCE, AUDIT,  
RISK MANAGEMENT AND  
STANDARDS COMMITTEE**

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**Date of Meeting:** 5 April 2016

**Subject:** **INFORMATION REPORT**  
Audit Report on Grant Certifications  
2014/15

**Responsible Officer:** Dawn Calvert, Director of Finance

**Exempt:** No

**Wards affected:** All

**Enclosures:** Appendix - Audit Report on Grant  
Certifications 2014/15

## **Section 1 – Summary and Recommendations**

This report provides the Committee with the opportunity to note the External Auditor's report on the grant certifications of 2014/15.

### **Recommendation**

The Committee is asked to note the Audit Report on Grant Certifications 2014/15.

### **Reason**

To keep the Committee informed of the External Auditor's work on grant certifications.

## **Section 2 – Report**

### **Background**

Audit Report on Grant Certifications 2014/15

1. Under the Public Sector Audit Appointments (PSAA) (formerly the Audit Commission), the Authority's external auditors had just one grant claim to audit. This was the Housing Benefits subsidy claim (value £147.6m).
2. In addition the external auditors were required to certify two non PSAA returns, being the Teachers' Pension Contributions (value £10.1m) and the Pooling of Capital Receipts (value £5.1m).
3. A qualification letter was issued in respect of the Housing Benefit subsidy grant claim. This highlighted to both the Authority and the Government department that audit testing of the claim identified some errors of which there was minimal effect on the subsidy granted.
4. The audit of the Teachers' Pension return and the Pooling of Capital Receipts return (in accordance with certification instructions) were certified without amendment or qualification.

The Committee is asked to note the report from Deloitte's on the certification of the 2014/15 grant claim and returns.

### **Financial Implications**

There are no direct financial implications arising from this report.

### **Risk Management Implications**

The completion of the grant claim and returns are included within the closure of accounts timetable to ensure that they are submitted and audited in accordance within the approved deadlines.

### **Equalities implications**

There are no equalities implications.

### **Council Priorities**

The certification of the subsidy claim and the two returns provides assurance that the Council has managed its finances and delivered value for money in accordance with the Council's corporate vision and priorities.

## **Section 3 - Statutory Officer Clearance**

Name: Dawn Calvert



Chief Financial Officer

Date: 24<sup>th</sup> February 2016

**Ward Councillors notified:**

n/a

## **Section 4 - Contact Details and Background Papers**

**Contact: Paul Gower** (Interim Technical Accounting Manager) Tel: 020-8424-1335 /  
Email: paul.gower@harrow.gov.uk

**Background Papers:**

None