

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

Date of Meeting: 31 January 2017

Subject: **INFORMATION REPORT**
Audit Report on Grant Certifications
2015/16

Responsible Officer: Dawn Calvert, Director of Finance

Exempt: No

Wards affected: All

Enclosures: Appendix - Audit Report on Grants and
Returns 2015/16

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 2015/16.

Recommendation

The Committee is asked to note the Audit Report on Grant Certifications 2015/16.

Reason

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

Section 2 – Report

Background

Audit Report on Grant Certifications 2015/16

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 £148m).
2. In addition the external auditors were required to certify two non PSAA returns, being the Teachers' Pension Contributions (value £10m) and the Pooling of Capital Receipts (value £6.7m).
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 was certified (in accordance with certification instructions) with one minor amendment and no qualification, while the Pooling of Capital Receipts return (in accordance with certification instructions) was certified without amendment or qualification.

The Committee is asked to note the report from KPMG on the certification of the 2015/16 grant claim and returns ([Appendix](#) to this report).

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: 19th January 2017

Ward Councillors notified:

n/a

Section 4 - Contact Details and Background Papers

Contact: Paul Gower (Interim Technical Accounting Manager) Tel: 020-8424-1335
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Background Papers:

None