

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

Date of Meeting: 30 January 2018

Subject: **INFORMATION REPORT -**
Audit Report on Grant and Returns
Certifications 2016/17

Responsible Officer: Dawn Calvert, Director of Finance

Exempt: No

Wards affected: All

Enclosures: Appendix - Audit Report on Grants and
Returns 2016/17

Section 1 – Summary and Recommendations

This report provides the Committee with the opportunity to note the External Auditor's report on the grant and returns certifications of 2016/17.

Recommendation

The Committee is asked to note the Audit Report on Grant and Returns Certifications 2016/17.

Reason

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

Section 2 – Report

Background

Audit Report on Grant and Returns Certifications 2016/17

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 £150m).
2. In addition, the external auditors were required to certify two non-PSAA returns, being the Teachers' Pension Contributions (value £11m) and the Pooling of Capital Receipts (value £5.9m).
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 is not expected to be any effect on the subsidy granted.
4. The audit of the Teachers' Pension return was certified (in accordance with certification instructions) with two minor issues observed, but not requiring 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 2016/17 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: 18th January 2018

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