

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

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**Date of Meeting:** 29 January 2019

**Subject:** **INFORMATION REPORT -**  
Audit Report on Grants and Returns  
Certifications 2017/18

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

**Exempt:** No

**Wards affected:** All

**Enclosures:** Appendix - Annual Report on Grants and  
Returns 2017/18

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

This report provides the Committee with the opportunity to note the External Auditor's report on the grants and returns certifications of 2017/18.

### **Recommendation**

The Committee is asked to note the Audit Report on Grants and Returns Certifications 2017/18.

### **Reason**

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

## **Section 2 – Report**

### **Background**

Audit Report on Grants and Returns Certifications 2017/18

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 £146.7m).
2. In addition, the external auditors were required to certify two non-PSAA returns, being the Teachers' Pension Contributions (value £10.9m) 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 (cumulative roundings and a minor refund due to an employee), but not requiring amendment and no qualification, while the Pooling of Capital Receipts return (in accordance with certification instructions) was certified with a minor adjustment, but no qualification.

The Committee is asked to note the report from KPMG on the certification of the 2017/18 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: 17 January 2019

**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