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

Date of Meeting: 21 January 2020

Subject: INFORMATION REPORT -
External Audit Report on Grants and
Returns Certifications 2018/19

Responsible Officer: Dawn Calvert, Director of Finance

Exempt: No

Wards affected: All

Enclosures: Appendix – External Audit letter on Grants
and Returns 2018/19

Section 1 – Summary and Recommendations

This report provides the Committee with the opportunity to note the External Auditor's letter on the grants and returns certifications of 2018/19.

Recommendations:

The Committee is asked to note the External Audit Report on Grants and Returns Certifications 2018/19.

Section 2 – Report

Background

External Audit Report on Grants and Returns Certifications 2018/19

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 £139.7m).
2. In addition, the external auditors were required to certify two non-PSAA returns, being the Teachers' Pension Contributions (value £11.1m) and the Pooling of Capital Receipts (value £2.5m).
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 no financial impact on the subsidy granted. The identification of such errors is not out of line with other Local Authorities and for Harrow the amounts were of a very small value.
4. The audit of the Teachers' Pension return was certified (in accordance with certification instructions) with two minor issues observed (cumulative roundings and a form cell reclassification) and there was no qualification. The Pooling of Capital Receipts return (in accordance with certification instructions) will be certified by the submission deadline of 7th February 2020.

The Committee is asked to note the attached letter from Mazars on the certification of the 2018/19 grant claim and returns.

Legal Implications

There are no direct legal implications arising from 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 / Public Sector Equality Duty

There are no direct 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: Sharon Daniels

On behalf of the
Chief Financial Officer

Date: 9th January 2020

Name: David Hodge

on behalf of the
Monitoring Officer

Date: 7th January 2020

Name: Charlie Stewart

Corporate Director

Date: 8th January 2020

Ward Councillors notified:

NO

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