



Governance & Audit Committee 24 March 2014

Grant Certification 2012/13

Purpose of report

To provide an update on the Grant Certification work undertaken by the Council's External Auditors, KPMG.

Attachment(s):

Appendix 1 – Certification of grants and returns 2012/13

1.0 Introduction

1.1 This report summarises the results of work on the certification of the Council's 2012/13 grant claims and returns.

2.0 Certification of grants and returns 2012/13

2.1 KPMG found that the Council has good arrangements for preparing its grants and returns and supporting our certification work. All grants and returns were submitted on a timely basis and had been correctly identified as requiring certification in line with the Certification Instruction Index issued by the Audit Commission. The records kept in relation to grants and returns were accurate and sufficient

2.2 KPMG issued unqualified certificates for 1 grant and return but a qualification was necessary in 1 case. In common with many authorities a qualification was required in relation to the certification of the Housing and Council Tax Benefits Claim.

2.3 These results are in line with those for 2011/12 where a qualified certificate and qualification letter was issued also in relation to the Housing and Council Tax Benefits claim.

3.0 Equality and Diversity Implications

3.1 There are no known equalities issues arising from this report.

4.0 Legal Implications

4.1 There are no known legal implications arising from this report.

5.0 Risk Management

5.1 The audit plan in Appendix 1 identifies the key risks for the financial statements audit.

6.0 Financial Implications

6.1 There are no financial implications arising from this report.

7.0 Corporate Outcomes

7.1 This report links to the following Corporate Outcomes:

- Effective Management

(The results of the Grant certification allow the Council to manage and review its financial performance, contributing to the effective management of the Council)

8.0 Recommendations

8.1 Council is asked to:

Note the contents of this report and the Certification of grants and returns 2012/13.

(Reason – this is an information report which addresses the management of benefits and NNDR of the Council)

Legal	Power: Audit Commission Act 1998, the Local Government Act 1999 and the Audit Commission's Code of Audit Practice.				
	Other considerations:				
Background Papers:					
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Date: 12/03/14					
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(Committee Report Normal Rev. 22)