



## Governance & Audit Committee 2 February 2015

### Grant Certification 2013/14

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#### **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 2013/14

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#### **1.0 Introduction**

1.1 This report summarises the results of work on the certification of the Council's 2013/14 grant claims and returns.

#### **2.0 Certification of grants and returns 2013/14**

2.1 KPMG carried out certification work on the Council's Housing Benefit subsidy claim. This involved reviewing the Council's grant submission and associated documentation and records to ensure that they were accurate and sufficient.

2.2 A small amendment of £55 was made to the grant claim figures. KPMG issued an unqualified certificate for the grant, and no recommendations have been made.

#### **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 There are no risk management implications arising from this report.

#### **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 2013/14.

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

<b>Legal</b>	Power: Audit Commission Act 1998, the Local Government Act 1999 and the Audit Commission's Code of Audit Practice.				
	Other considerations:				
<b>Background Papers:</b>					
<b>Person Originating Report:</b> Iain Jenkins, Interim Finance Manager <a href="mailto:ijenkins@east-northamptonshire.gov.uk">ijenkins@east-northamptonshire.gov.uk</a>					
<b>Date:</b> 12/01/15					
<b>CFO</b> 21/1/15		<b>MO</b>		<b>CX</b>	

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Our ref nb/gh/EBC/grants

8 January 2015

Dear Glenn

**Certification of claims and returns – annual report 2013/14**

The Audit Commission requires its external auditors to prepare an annual report on the claims and returns it certifies for each client. This letter is our annual report for the certification work we undertook for 2013/14.

In 2013/14 we carried out certification work on the Housing Benefit subsidy claim (certified value: £20m).

**Matters arising**

Our certification work resulted in a small amendment to the claim of £55. Otherwise the claim was unqualified.

Consequently we have made no recommendations to the Council to improve its claims completion process. There were no recommendations made last year and there are no further matters to report to you regarding our certification work.



**Certification work fees**

The Audit Commission set an indicative fee for our certification work in 2013/14 of £7,656. Our actual fee was the same as the indicative fee, and this compares to the 2012/13 fee for this claim of £9,620.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Neil Bellamy', written in a cursive style.

Neil Bellamy  
Director



This report is addressed to the Authority and has been prepared for the sole use of the Authority. We take no responsibility to any member of staff acting in their individual capacities, or to third parties. The Audit Commission has issued a document entitled Statement of Responsibilities of Auditors and Audited Bodies. This summarises where the responsibilities of auditors begin and end and what is expected from the audited body. We draw your attention to this document.

External auditors do not act as a substitute for the audited body's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

If you have any concerns or are dissatisfied with any part of KPMG's work, in the first instance you should contact Neil Bellamy, who is the engagement leader to the Authority (telephone 0116 256 6082, e-mail [neil.bellamy@kpmg.co.uk](mailto:neil.bellamy@kpmg.co.uk)) who will try to resolve your complaint. If you are dissatisfied with your response please contact Trevor Rees (telephone 0161 236 4000, e-mail [trevor.rees@kpmg.co.uk](mailto:trevor.rees@kpmg.co.uk)) who is the national contact partner for all of KPMG's work with the Audit Commission. After this, if you are still dissatisfied with how your complaint has been handled you can access the Audit Commission's complaints procedure. Put your complaint in writing to the Complaints Unit Manager, Audit Commission, 3rd Floor, Fry Building, 2 Marsham Street, London, SW1P 4DF or by email to [complaints@audit-commission.gsi.gov.uk](mailto:complaints@audit-commission.gsi.gov.uk). Their telephone number is 0303 444 8330.