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 2014/15

1.0 Introduction

1.1 This report summarises the results of work undertaken by KPMG on the certification of the council’s 2014/15 grant claims and returns.

2.0 Certification of grants and returns 2014/15

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 One error was identified which had no impact on the amount of subsidy claimed. 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 Members are asked to note the contents of this report and the certification of grants and returns for 2014/15.

*(Reason – this is an information report which addresses the management of benefits payments by the council)*

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<td>Other considerations:</td>
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**Background Papers:**

**Person Originating Report:** Michelle Drewery, Finance Manager
  mdrewery@east-northamptonshire.gov.uk

**Date:** 13/01/16

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*(Committee Report Normal Rev. 22)*
Mr G Hammons
Chief Finance Officer
East Northamptonshire Council
Cedar Drive
Thrapston
Northants, NN14 4LZ

14 January 2016

Dear Glenn

Certification of claims and returns – annual report 2014/15

Public Sector Audit Appointment 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 have undertaken for 2014/15.

In 2014/15 we carried out certification work on only one claim/return, the Housing Benefit Subsidy claim. The certified value of the claim was £19.4 million, and we completed our work and certified the claim on 26 November 2015.

Matters Arising

Our certification work on Housing Subsidy Benefit claim identified one error regarding the in-year reconciliation of rent allowances, but this had no impact on the subsidy claimed. We certified the claim unqualified subject to an amendment.

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

Public Sector Audit Appointments set an indicative fee for our certification work in 2014/15 of £8,470. Our actual fee was the same as the indicative fee, and this compares to the 2013/14 fee for this claim of £7,656.

Yours sincerely,

Jonathan Gorrie
Director