

AUDIT COMMITTEE

10 MARCH 2016

CERTIFICATION OF CLAIMS & RETURNS 2014/15 - ANNUAL REPORT

REPORT OF THE HEAD OF FINANCE

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RECENT REFERENCES:

AUD113: Certification of Claims and Returns 13/14 - Annual Report

EXECUTIVE SUMMARY:

Ernst & Young have now presented their report for the work performed in 2015 in respect of grant claims and returns for the 2014/15 financial year.

For 2014/15 one claim was checked and certified by Ernst & Young, with a total value of £29 million. No qualification letters were issued in respect of the 2014/15 claim. The certification work identified one minor error, which the Council corrected, that resulted in a £60 reduction in the amount receivable in respect of the Housing Benefits subsidy claim to the Department of Work and Pensions (DWP).

Regulatory requirements are that the Audit Report be made available to all Members of the Council before the end of February. The report was published on the Council's website on the 13 January and the link was circulated to all Members on 30 January 2015.

The final audit fees for the certification work are £11,311.

RECOMMENDATION:

That the Audit Committee considers the attached Audit Report.

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1 Introduction

- 1.1 The Auditor is required by statute to certify some claims and returns for grants or subsidies paid by government departments and other public bodies to the Council. The extent of the audit work undertaken is primarily determined by the value of the claim.
- 1.2 In 2014/15, the Audit Commission only required the Council's appointed auditors, Ernst & Young LLP (EY), to certify the housing benefits subsidy claim.
- 1.3 EY have now presented their report on the work performed in 2015 in respect of the housing benefits subsidy claim for the 2014/15 financial year.
- 1.4 The report is appended and has been published on the Council's website (www.winchester.gov.uk/data/financial/certification-returns/) and made available to all Members in the Democratic Services Update.

2 Summary

- 2.1 One claim totalling £29m was checked and certified by the auditors.
- 2.2 No qualification letters were issued in respect of the 2014/15 claim that was reviewed.
- 2.3 The certification work identified one minor error, which the Council corrected, that resulted in a small reduction in the amount receivable from the DWP in respect of the Housing Benefits subsidy.

OTHER CONSIDERATIONS

3 COMMUNITY STRATEGY AND PORTFOLIO PLANS (RELEVANCE TO):

- 3.1 External Audit supports all facets of the Community Strategy, and Portfolio Plans and in particular the core tenet to: continue to demonstrate high standards in managing the taxpayers' money.

4 RESOURCE IMPLICATIONS:

- 4.1 Audit fees for grant certification work are charged to cover the full cost of the work and are based on the actual work performed. Final fees for 2014/15 are £11,311 which is the same as the indicative fee provided. The actual fee for 2013/14 was £14,047.

5 RISK MANAGEMENT ISSUES

- 5.1 Relevant risk issues have been considered in accordance with the Council's risk management procedures.

APPENDIX:

Certification of claims and returns annual report 2014-15