Audit and Scrutiny Committee 21 January 2014

External Audit – Certification Report 2012/13

1. PURPOSE AND RECOMMENDATIONS

<table>
<thead>
<tr>
<th>Purpose of Report:</th>
<th>To inform Members of the external auditors grant certification work.</th>
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<tr>
<td>Recommendations:</td>
<td>It is RECOMMENDED that: Members note the contents of the external auditors report.</td>
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<tr>
<td>Portfolio:</td>
<td>Councillor M Duckworth, Portfolio Holder for Performance</td>
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<td>Wards:</td>
<td>Council wide</td>
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<tr>
<td>Contact Officer:</td>
<td>Paul Knevett, Benefits Services Manager</td>
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2. BACKGROUND

2.1. The attached Grant Thornton report summarises the work carried out by the external auditor in certifying the Housing Benefit (HB) and Council Tax Benefit (CTB) subsidy claim and the National Non-Domestic Rates (NNDR) return for 2012/13.

3. Certification Report

3.1. Grant Thornton as the Council’s external auditors and acting as agents of the Audit Commission is required to certify claims submitted by the Local Authority to Government. Arrangements for certification are prescribed by the Audit Commission.

3.2. The auditor’s key messages are detailed on pages 4 and 7 of the Grant Thornton report. Both the HB/CTB subsidy claim and the NNDR return were certified without qualification.

4. IMPLICATIONS

Corporate Plan & Council Objectives

4.1. The certification of these grant claims demonstrates the Council’s resources have been correctly used and accounted for.

Legal

4.2. There are no legal implications arising from this report.

Environmental

4.3. There are no environmental implications arising from this report.
Financial and Risk

4.4. If the grant claims submitted were not accurate and were qualified, there is a risk of financial loss.

Equalities

4.5. There are no equalities implications arising from this report.

5. CONCLUSION

5.1. To note the contents of the attached Grant Thornton report which details that both the HB/CTB and NNDR grant claims have been certified without qualification.

Appendices: Appendix 1 – Grant Thornton Report

Background Papers: None