



GA.54 14/15
Governance and Audit Committee
Date 9th April 2015

Subject: Certification of Grant Claims 2013/14

Report by:

Tony Crawley KPMG

Contact Officer:

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Purpose / Summary:

The purpose of the report is to present the outcome of Grant Claims certifications 2013/14.

RECOMMENDATION(S):

That Members note and receive the information contained within this report.

IMPLICATIONS

Legal:
None arising from this report.

Financial : FIN/12/16 The cost of auditing Grant Claims for 2013/14 was contained within the overall approved budget for External Audit. There has been a saving of £3,416 in comparison to the 2012/13 fee as the localisation of Council Tax is no longer contained within the Housing Benefit Subsidy Claim.

Staffing :
None arising from this report.

Equality and Diversity including Human Rights :
None arising from this report

Risk Assessment :
None arising from this report.

Climate Related Risks and Opportunities :
None arising from this report.

Title and Location of any Background Papers used in the preparation of this report:

Call in and Urgency:

Is the decision one which Rule 14.7 of the Scrutiny Procedure Rules apply?

i.e. is the report exempt from being called in due to urgency (in consultation with C&I chairman) **Yes** **No**

Key Decision:

A matter which affects two or more wards, or has significant financial implications **Yes** **No**

Executive Summary

The report summarises the outcome of work undertaken by KPMG on Grant Claim Certifications for 2013/14, of which the headlines include:

- Certification of housing and council tax benefit grant of £22.698m
- Unqualified opinion.

The report will be presented by Tony Crawley, Director, KPMG LLP (UK).



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Our ref 2543643/TC

28 January 2015

Dear Ian

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 have undertaken for 2013/14.

In 2013/14 we carried out certification work on the Housing Benefit subsidy claim. The certified value of this claim was £22,697,532.

Matters arising

Our certification work identified a small number of errors in the claim. In all cases the cell populations were small and we were able to review 100% testing carried out by your staff, and agree a small number of cell amendments. The overall adjustment to the claim was £1,549 (compared with £8,996 in 2012/13).

We have made no recommendations to the Authority 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 £4,928. Our actual fee was the same as the indicative fee, and this compares to the 2012/13 fee for this claim of £8,344. The fee is reduced in 2013/14 as localisation of council tax benefit has meant that it is no longer part of the Housing Benefit subsidy claim.

Yours sincerely

A handwritten signature in black ink that reads 'Tony Crawley'. The signature is written in a cursive, slightly slanted style.

Tony Crawley
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 Tony Crawley, who is the engagement leader to the Authority (telephone 0116 256 6067, e-mail tony.crawley@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) 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. Their telephone number is 0303 444 8330.