

AUDIT AND STANDARDS COMMITTEE

3 April 2019

Title: Certification of Grants and Returns 2017/18	
Report of the Chief Operating Officer	
Open Report	For information
Wards Affected: All	Key Decision: No
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Accountable Strategic Leadership Director: Claire Symonds, Chief Operating Officer	
Summary: This report seeks to provide the outcome of assurance work on the Council's grants and returns during 2017-18.	

Recommendation That the Committee notes the contents of this report.
Reason(s) The Council's vision and priorities are underpinned by the theme 'a well-run organisation' as set out in the corporate plan. Completion of grant claims and returns contributes to the financial principle of income maximisation.

1. Introduction and Background

- 1.1 Section 151 of the Local Government Act 1972 – England and Wales requires that every local authority should “make arrangements for the proper administration of their financial affairs and shall secure that one of their officers has responsibility for the administration of those affairs”.
- 1.2 This responsibility is extended by section 114 of the Local Government Finance Act 1988 – England and Wales which requires a report to all Members to be made by the Section 151 Officer, in consultation with the Council's Monitoring Officer, if there is or likely to be unlawful expenditure or an unbalanced budget.
- 1.3 For the purposes of the provision of assurance by the Section 151 Officer, this report will cover the external audit report on grants and returns during 2017-18.

2. KPMG Annual Report on grants and returns 2017-18

Each year the Council's grants and returns are subject to an audit carried out by KPMG. They are:

- Housing Benefit Subsidy Claim (£131m)
- Pooling of Capital Receipts Return (£29m)
- Teacher's Pension Agency Return (£20m)

Unqualified certificates were issued for all returns. This is in line with last year's outcome.

No adjustments were necessary to the grants and returns as a result of certification work during the year. In addition, there were no recommendations raised from work done and no recommendations outstanding from previous years' work on grants and returns.

This is a testament to our staff who have ensured the working papers provided for audit are accurate and appropriately supported by evidence.

3. Conclusion

- 3.1 The Committee is asked to note the unqualified conclusion of all returns for the year.

4. Financial implications

- 4.1 There are none.

5. Legal Implications

- 5.1 As observed in the body of this report the Director of Finance has a statutory duty, under Section 151 of the Local Government Act 1972 and Section 73 of the Local Government Act 1985, to ensure that there are proper arrangements in place to administer the Council's financial affairs. The arrangements include the use of an independent Auditor whose report is attached.

Appendix

Appendix 1: KPMG Annual Report on grants and returns 2017-18