

AUDIT AND GOVERNANCE COMMITTEE

24TH APRIL 2014

GRANT THORNTON – CERTIFICATION WORK REPORT 2012/13 & PLAN 2013/14

Relevant Portfolio Holder	Councillor John Fisher
Portfolio Holder Consulted	-
Relevant Head of Service	Jayne Pickering – Exec Director Finance and Resources
Ward(s) Affected	All Wards
Ward Councillor(s) Consulted	No
Key Decision / Non-Key Decision	Non–Key Decision

1. SUMMARY OF PROPOSALS

- 1.1 To present Members with the Grant Certification Letter for 2012/13 and the Certification Plan 2013/14 from the Councils External Auditors Grant Thornton.

2. RECOMMENDATIONS

- 2.1 **The Committee is asked to note the letter for 2012/13 and the plan for 2013/14.**

3. KEY ISSUES

Financial Implications

- 3.1 The budget 2012/13 included the assumption of this fee being charged.

Legal Implications

- 3.2 Grant Thornton have a statutory responsibility to certify the claims submitted by the Council. The Council has a legally binding contract with Grant Thornton to provide the External Audit service for at least the next 5 years.

Service / Operational Implications

- 3.3 External Auditors have a duty to carry out all work necessary to meet their statutory responsibilities in accordance with the Code of Audit Practice. This includes certification of grant claims.
- 3.4 The auditors have certified 3 claims for 2012/13 relating to over £59m of expenditure. These are detailed at Appendix 1 and relate to:
- Housing and Council Tax Benefit Scheme
 - National Non Domestic Rates
 - Capital Receipts Return

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- 3.5 The key messages from the Audits are;
- Claims were all submitted and certified on time
 - There were relatively few errors found
 - The use of an agency member of staff results in the analysis work being undertaken on time
 - The arrangements were significantly improved on the previous year.
- 3.6 The delivery of the plan will ensure that both the Auditors and the Council meet their statutory responsibilities in preparing and verifying the grant claims

Customer / Equalities and Diversity Implications

- 3.7 There are no implications arising out of this report.

4. RISK MANAGEMENT

- 4.1 As part of all audit work the auditors undertake a risk assessment to ensure that adequate controls are in place within the Council so reliance can be placed on internal systems.

5. APPENDICES

Appendix 1 – Grant Thornton Certification Letter 2012/13

Appendix 2 – Grant Thornton Certification Work Plan 2013/2014

6. BACKGROUND PAPERS

Individual internal audit reports.

7. KEY

N/a

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