

REDDITCH BOROUGH COUNCIL

AUDIT, GOVERNANCE & STANDARDS COMMITTEE 22nd JANUARY 2015

GRANT THORNTON – CERTIFICATION WORK REPORT 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 2013/14.

2. RECOMMENDATIONS

2.1 **The Committee is asked to note the letter for 2013/14.**

3. KEY ISSUES

Financial Implications

3.1 The budget 2013/14 included the assumption of this fee being charged to include the additional fee in relation to the Housing Benefit work.

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 2 claims for 2013/14 relating to over £27m of expenditure. These are detailed at Appendix 1 and relate to:

- Housing Benefit Scheme
- 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. Where there were errors they were relatively insignificant
 - Due to the issues relating to the complex nature of the Benefits Audit an improvement plan has been agreed with the team to address any issues for future audits.
- 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 2013/14

6. BACKGROUND PAPERS

Individual internal audit reports.

7. KEY

N/a

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