

Audit Governance and Standards Committee 2021

29 July

Grant Thornton – Certification Work Report 2019/20

Relevant Portfolio Holder	Councillor David Thain
Portfolio Holder Consulted	N/A
Relevant Head of Service	Chris Forrester – Head of Finance and Customer Services
Report Author	Job Title: Head of Finance and Customer Services Contact email: chris.forrester@bromsgroveandredditch.gov.uk
Wards Affected	All
Ward Councillor(s) consulted	No
Relevant Strategic Purpose(s)	An effective and sustainable council
Non-Key Decision	
If you have any questions about this report, please contact the report author in advance of the meeting.	

1. RECOMMENDATIONS

The Committee RESOLVE that:-

- 1) The letter 2019/20 is noted

2. BACKGROUND

3. FINANCIAL IMPLICATIONS

- 3.1 The base fee for the grant work was £24k, based on the 2016/17 fees. Due to the additional work required, the fee has been varied to £28k.

4. LEGAL IMPLICATIONS

- 4.1 Grant Thornton have a statutory responsibility to certify the claims submitted by the Council.

5. STRATEGIC PURPOSES - IMPLICATIONS

Finding somewhere to live

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- 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 the Housing Benefit Claim for 2019/20 relating to over £15m of expenditure. There were a number of issues that required further testing. It is worth noting that there is no level of materiality when auditing the housing benefit claim and therefore the errors can be minor in value but require further testing. The auditors have reported in their letter that the workbooks were of good quality and they agreed with officer testing conclusions.

Climate Change Implications

- 5.2 None

6. OTHER IMPLICATIONS

Equalities and Diversity Implications

- 6.1 There are no implications arising from this report.

7. RISK MANAGEMENT

- 7.1 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.

8. APPENDICES and BACKGROUND PAPERS

Appendix 1 – Grant Thornton Certification letter

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9. REPORT SIGN OFF

Department	Name and Job Title	Date
Portfolio Holder	Councillor David Thain	
Lead Director / Head of Service	James Howse	July 2021
Financial Services	Chris Forrester – Report Author	July 2021
Legal Services		
Policy Team (if equalities implications apply)	N/A	
Climate Change Officer (if climate change implications apply)	N/A	