

REDDITCH BOROUGH COUNCIL

Audit, Governance and Standards Committee 28 July 2022

Grant Thornton – Certification Work Report 2020/21

Relevant Portfolio Holder	Councillor – Karen Ashley Portfolio Holder for Finance and Enabling
Portfolio Holder Consulted	Yes
Relevant Head of Service	Peter Carpenter
Wards Affected	All Wards
Non-Key Decision	

1. SUMMARY

This report sets out Council activity to identify, monitor and mitigate risk.

2. **The Committee RESOLVE that:- The letter 2020/21 is noted**

3. BACKGROUND

Financial Implications

3.1 The fee for the grant work was £28k, which is the same figure as the previous year.

4. Legal Implications

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

5. Strategic Purpose Implications

Finding Somewhere to Live

5.1 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.

5.2 The auditors have certified the Housing Benefit Claim for 2020/21 relating to over £14.8m of expenditure. There were a number of issues (12 data sets) 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

5.3 None.

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6. Other Implications

Customer / 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. APPENDENCES

Appendix 1 – Grant Thornton Certification letter

AUTHOR OF REPORT

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