

TONBRIDGE & MALLING BOROUGH COUNCIL

AUDIT COMMITTEE

05 April 2016

Report of the Director of Finance and Transformation

Part 1- Public

Matters for Information

1 GRANT CERTIFICATION WORK 2014/15

This report summarises the outcomes from certification work carried out by Grant Thornton, our external auditors, for 2014/15.

1.1 Certification Report 2014-15

1.1.1 Grant Thornton is required to certify certain claims and returns submitted by Tonbridge and Malling Borough Council. Auditors are required to report the outcomes of certification work to those charged with governance which for this purpose is the Audit Committee.

1.1.2 In 2014/15 only one claim required auditor certification at Tonbridge and Malling Borough Council, the Council's claim for Housing Benefit Subsidy, based on total expenditure of £36.1 million. From 1 April 2015 arrangements for the certification of claims for housing benefit subsidy are prescribed by Public Sector Audit Appointments (PSAA).

1.1.3 Key messages taken from the Certification Report 2014/15 are:

- The Council's draft and final audited claims for Housing Benefit Subsidy were submitted within the deadline specified by the DWP.
- Officers provided clear working paper trails to support the draft claim.
- Officers had taken appropriate action to implement the agreed recommendations arising from the 2013/14 certification work.
- A number of amendments were agreed to the draft claim prior to certification. The aggregate impact was to increase the amount of subsidy claimed by £3,755 and one issue was reported to DWP using a qualification letter.

1.1.4 A copy of the Certification Report 2014/15 is attached at **[Annex 1]**. PSAA asked auditors to share the report with those charged with governance by 26 February

2016 and a copy of the report was duly circulated to Members of the Audit Committee in early February.

1.2 Legal Implications

- 1.2.1 Auditors are required to report the outcome of certification work to those charged with governance.

1.3 Financial and Value for Money Considerations

- 1.3.1 The indicative scale fee for certification work was £21,600, but as the certification work required for 2014/15 has reduced compared with 2012/13 on which the indicative fee is based, Grant Thornton proposed a final fee of £18,600.

1.4 Risk Assessment

- 1.4.1 Where recommendations are made as a result of certification work they are shared and subsequent actions agreed with officers.

Background papers:

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Nil

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