

TONBRIDGE & MALLING BOROUGH COUNCIL

AUDIT COMMITTEE

03 April 2017

Report of the Director of Finance and Transformation

Part 1- Public

Matters for Information

1 GRANT CERTIFICATION WORK 2015/16

This report summarises the outcomes from certification work carried out by Grant Thornton, our external auditors, for 2015/16.

1.1 Introduction

1.1.1 Certain claims and returns submitted by local authorities require auditor certification. For 2015/16 the only claim requiring auditor certification was the Council's claim for housing benefit subsidy of £35.9m, based on benefit granted of £36.6m.

1.1.2 Auditors are required to report the outcomes of certification work to those charged with governance which for this purpose is the Audit Committee. Key messages taken from the Certification Report 2015/16 are:

- The Council's draft and final audited claims for housing benefit subsidy were submitted within the deadlines specified by the DWP.
- Officers had taken appropriate action to implement the agreed recommendations arising from 2014/15 certification work.
- The 2015/16 claim was amended prior to certification. The aggregate impact of the amendment was to increase the amount of subsidy claimed by £12,544 and one issue was reported to DWP in a qualification letter.

1.1.3 A copy of the Certification Report 2015/16 is attached at **[Annex 1]**.

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 final certification fee of £18,084 is the same as that notified previously by way of an indicative fee.

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:

contact: Paul Worden

Nil

Sharon Shelton
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