

TONBRIDGE & MALLING BOROUGH COUNCIL

AUDIT COMMITTEE

22 January 2018

Report of the Director of Finance and Transformation

Part 1- Public

Matters for Information

1 GRANT CERTIFICATION LETTER

This report summarises the outcomes from certification work carried out by our external auditors, Grant Thornton, for 2016/17.

1.1 Introduction

1.1.1 Certain claims and returns submitted by local authorities require auditor certification. For 2016/17 the only claim requiring auditor certification was the Council's claim for housing benefit subsidy of £34.9m, based on benefit granted of £35.5m.

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 Letter 2016/17 are:

- Certification work identified a small number of issues as detailed in the Letter.
- As a result of the issues identified the 2016/17 claim was amended in the sum of £23,747 and qualified as required.
- Recommend that the Council as part of its internal quality assurance process increase its focus on the areas identified.

1.1.3 A copy of the Certification Letter 2016/17 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 fee can be met from within existing budgets.

1.4 Risk Assessment

1.4.1 Recommendations made as a result of certification work are discussed with and any resulting actions required agreed with officers.

Background papers:

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Nil

Sharon Shelton
Director of Finance and Transformation