

OPEN

**Audit and Governance Committee**

**31 March 2025**

**Certification of Housing Benefit Subsidy  
Claim Teachers Pensions Return  
2023/24**

**Report of: Adele Tayor, Executive Director of Resources (s151  
Officer)**

**Report Reference No: AG/37/24-25**

**Ward(s) Affected: (All Wards);**

**Purpose of Report**

- 1 The purpose of this report is to present the outcome of the External Auditor's certification process for the 2023/24 Housing Benefit Subsidy claim and the 2023/24 Teachers' Pension End of Year Certificate (EOYC).
- 2 The report contributes to the Council's objective of being an open and enabling organisation.

**Executive Summary**

- 3 The External Auditor's certification process for the 2023/24 Housing Benefit Subsidy claim has concluded with no errors or exceptions identified.
- 4 The External Auditor's certification process for the 2023/24 Teachers' Pension EOYC has concluded with two error/exceptions identified.

**RECOMMENDATIONS**

The Audit and Governance Committee is recommended to:

1. Note that as a result of the audit testing of the 2023/24 Housing Benefit Subsidy claim no errors or exemptions were found and no recommendations for improvements were made to the DWP.

2. Note that following the audit of the 2023/24 Teachers' Pension End of Year Certificate two errors/findings were reported to management.

## **Background**

- 5 KPMG were appointed as external auditors, following a joint procurement with the Greater Manchester Councils, to complete the Housing Benefit (Subsidy) Assurance Process and to certify the Teachers' Pension annual statement of contributions. The contract commenced on 1 April 2019. This is in addition to the main audit of the Council's financial statements which is undertaken by EY LLP.
- 6 The audit of the Housing Benefits Subsidy Claim was completed in accordance with HBAP Modules 1 and 6 2023/24 issued by the Department of Work and Pensions (DWP).
- 7 Following the completion of the Housing Benefit Subsidy Claim the auditors reported that no errors or exceptions were found as a result of their testing. In addition, no recommendations for improvements to the Council's claims completion process were made to the DWP.
- 8 The certification of the Teachers' Pension End of Year Certificate for the year end 31 March 2024 has been carried out in accordance with the Teachers' Pensions Regulations 2010 (SI 2010/990) and The Teachers' Pension Scheme Regulations 2014 (SI 2014/512).
- 9 The Council is responsible for the preparation and submission of the EOYC and for all corrections prior to submission. Processing of Teachers' Pensions, being part of the Council's payroll, is carried out by the shared Transactional Services, hosted by Cheshire West and Chester Council.
- 10 Two exceptions were noted, the issues were discussed with managers within Transactional Services in order to resolve the problems and to prevent re-occurrence. Corrections will be made and notified to Teachers' Pensions as necessary.

## **Consultation and Engagement**

- 11 Engagement with the auditors was carried out by the relevant officers.

## **Reasons for Recommendations**

- 12 To ensure that Members consider the findings of the certification process.

## **Other Options Considered**

13 Not applicable.

## **Implications and Comments**

### *Monitoring Officer/Legal*

14 There are no legal implications identified.

### *Section 151 Officer/Finance*

15 The audit fees will be met from within the Council's revenue budget.

### *Policy*

16 There are no policy implications identified.

### *Equality, Diversity and Inclusion*

17 There are no equality implications identified.

### *Human Resources*

18 There are no human resources implications identified.

### *Risk Management*

19 The risks associated with the findings of this report relate to a position where the Council may not meet the requirements of the certification process and a financial liability is incurred.

### *Rural Communities*

20 There are no direct implications for rural communities.

### *Children and Young People including Cared for Children, care leavers and Children with special educational needs and disabilities (SEND)*

21 There are no direct implications for children and young people.

### *Public Health*

22 There are no direct implications for public health.

### *Climate Change*

23 There are no direct implications for climate change.

Access to Information	
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Appendices:	None
Background Papers:	KPMG report for the Housing Benefit Subsidy claim form MPF720A for the year ended 31 March 2024  KPMG Report on agreed upon procedures in respect of Teachers' Pensions End of Year Certificate for the year ended 31 March 2024.