

Audit & Governance Committee

Date of Meeting: 05 December 2019

Report Title: Certification of Claims and Returns 2018/19

Senior Officer: Alex Thompson, Director of Finance & Customer Services

1. Report Summary

- 1.1. The report provides a summary of the key findings that have been identified during the External Auditors certification process for the 2018/19 Housing Benefit Subsidy claim and the Teachers' Pension End of Year Certificate.

2. Recommendation/s

- 2.1. That Members note the findings of the external audits regarding these certification processes.

3. Reasons for Recommendation/s

- 3.1. To ensure that members consider the findings of the certification process.

4. Other Options Considered

- 4.1. Not applicable

5. Background

- 5.1. 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 Mazars LLP.
- 5.2. The audit of the Housing Benefits Subsidy Claim was completed in accordance with HBAP Modules 1 and 6 2018/19 issued by the Department of Work and Pensions (DWP).

- 5.3. 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.
- 5.4. The certification of the Teachers' Pension End of Year Certificate was carried out in accordance with the Teachers' Pension Scheme Regulations 2014.
- 5.5. Variances of -£27.48 and -£168.04 between expected and actual Teachers' and Employers' contributions were identified and the claim was adjusted accordingly.

6. Implications of the Recommendations

6.1. Legal Implications

- 6.1.1. There are no legal implications identified.

6.2. Finance Implications

- 6.2.1. The audit fees will be met from within the revenue budget.

6.3. Policy Implications

- 6.3.1. There are no policy implications identified.

6.4. Equality Implications

- 6.4.1. There are no equality implications identified.

6.5. Human Resources Implications

- 6.5.1. There are no human resources implications identified.

6.6. Risk Management Implications

- 6.6.1. 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.

6.7. Rural Communities Implications

- 6.7.1. There are no direct implications for rural communities.

6.8. Implications for Children & Young People / Cared for Children

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

6.9. Public Health Implications

6.9.1. There are no direct implications for public health.

6.10 Climate Change Implications

6.10.1. There are no direct implications for climate change.

7. Ward Members Affected

7.2. Not applicable.

8. Access to Information

8.2. The background papers relating to this report can be inspected by contacting the report writer.

9. Contact Information

9.2. Any questions relating to this report should be directed to the following officer:

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