

## **Audit & Governance Committee**

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**Date of Meeting:** 11 March 2021

**Report Title:** Certification of Claims and Returns 2019/20

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

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### **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 2019/20 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.
  - As a result of the testing of 2019/20 Housing Benefit Subsidy claim no errors or exemptions were found and no recommendations for improvements were made to the DWP.
  - Following the audit of the Teachers' Pension Certificate a small number of minor errors were corrected.

### **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 2019/20 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. A small number of minor errors or exceptions were reported to and corrected by management.

## **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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