

Audit and Governance Committee

Date of Meeting:	10 th March 2022
Report Title:	Certification of Claims and Returns 2020/21
Report of:	Alex Thompson, Director of Finance & Customer Services
Report Reference No:	To be provided by Democratic Services
Ward(s) Affected:	Not applicable

1. Purpose of Report

- 1.1. A summary of the key findings that have been identified during the External Auditors certification process for the 2020/21 Housing Benefit Subsidy claim and the Teachers' Pension End of Year Certificate (EOYC).
- 1.2. The report contributes to the Council's objective of being an open and enabling organisation.

2. Executive Summary

- 2.1 The External Auditors certification process has concluded with no errors or exceptions identified in relation to the 2020/21 Housing Benefit Subsidy claim and a small number of errors and exceptions reported in relation to the Teachers' Pension End of Year Certificate.

3. Recommendations

- 3.1. That members note the findings of the external audits regarding these certification processes.
 - As a result of the testing of the 2020/21 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 number of minor findings were reported to management.

4. Reasons for Recommendations

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

5. Other Options Considered

- 5.1. Not applicable.

6. Background

- 6.1. 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.
- 6.2. The audit of the Housing Benefits Subsidy Claim was completed in accordance with HBAP Modules 1 and 6 2020/21 issued by the Department of Work and Pensions (DWP).
- 6.3. 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.
- 6.4. The certification of the Teachers' Pension End of Year Certificate was carried out in accordance with the Teachers' Pensions Regulations 2010 (SI 2010/990) and The Teachers' Pension Scheme Regulations 2014 (SI 2014/512), for preparing the End of Year Certificate ("EOYC") for the year end 31 March 2021.
- 6.5. A small number of exceptions and errors were noted for which management provided explanations. The Council is responsible for the preparation and submission of the EOYC and for all corrections prior to submission.

7. Consultation and Engagement

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

8. Implications

8.1. Legal

- 8.2. There are no legal implications identified.

8.3. Finance

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

8.4. Policy

8.4.1. There are no policy implications identified.

8.5. Equality

8.5.1. There are no equality implications identified.

8.6. Human Resources

8.6.1. There are no human resources implications identified.

8.7. Risk Management

8.7.1. 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.

8.8. Rural Communities

8.8.1. There are no direct implications for rural communities.

8.9. Children and Young People/Cared for Children

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

8.11. Public Health

8.11.1. There are no direct implications for public health.

8.12. Climate Change

8.12.1. There are no direct implications for climate change.

Access to Information	
Contact Officer:	Joanne Wilcox Head of Financial Management Joanne.wilcox@cheshireeast.gov.uk
Appendices:	None
Background Papers:	Reporting accountant's report for the Housing Benefit Subsidy claim form MPR720A for the year ended 31 March 2021 Report on agreed upon procedures in respect of Teachers' Pensions End of Year Certificate for the year ended 31 March 2021