



AGENDA ITEM: 5

AUDIT AND GOVERNANCE COMMITTEE:

25 March 2014

Report of: Borough Treasurer

Relevant Managing Director: Managing Director (People and Places)

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SUBJECT: GRANT THORNTON CERTIFICATION WORK REPORT 2012/13

Wards affected: Borough wide

1.0 PURPOSE OF THE REPORT

- 1.1 To receive details of our External Auditor's findings from their certification of 2012/13 claims and returns.

2.0 RECOMMENDATION

- 2.1 That the findings be considered and that any questions be raised with the Grant Thornton representatives who will be attending the meeting.

3.0 BACKGROUND

- 3.1 The Council is responsible for compiling grant claims and returns in accordance with the requirements and timescales set by grant paying government departments. Our external auditor certified three claims and returns for the financial year 2012/13 relating to expenditure of £75.5m.

4.0 FINDINGS

4.1 Details of the external auditor's findings are included in their report which is attached as an appendix to this report. Some of the key messages from this report include:

- All claims were certified within the required timescales
- There were no issues raised on the Pooled Housing Capital Receipts Return
- On the NNDR return it was not possible to reconcile figures on the General Ledger System to the NNDR system (this issue has been previously reported to Members). The relevant government department has though accepted the grant claim and no financial adjustments will be required
- A number of comments were made on the Housing and Council Tax Benefits Subsidy Form – Officers and a representative from OCL will provide a verbal update on these issues at the Committee meeting

5.0 RISK ASSESSMENT

5.1 The work that our External Auditors undertake is an integral part of the Council's internal control framework and provides assurance to Members that the Council is operating effectively.

Background Documents

There are no background documents (as defined in Section 100D(5) of the Local Government Act 1972) to this Report.

Equality Impact Assessment

The decision does not have a direct impact on members of the public, employees, elected members and/or stakeholders. Therefore no equality impact assessment is required.

Appendix

Grant Thornton Certification Work Report 2012/13