

**AUDIT AND GOVERNANCE COMMITTEE**

**12 DECEMBER 2014**

**CERTIFICATION OF CLAIMS AND RETURNS – ANNUAL REPORT 2013/2014**

**Report of the Director of Finance**

**1. Purpose of the Report**

- 1.1 This report details the external auditors (Mazars) work that they carried out for all grant claims and returns made by the Council for the financial year 2013/2014, which according to government regulations required an external audit opinion and / or an audit certificate.

**2. Summary of the Report**

- 2.1 The attached document (Appendix 1) advises members of the main coverage and findings of the audit work carried out on the one remaining grant claim which is subject to external audit for 2013/14 as required by the government.
- 2.2 The report is very positive in that the council has received no qualification on its submitted grant claim totalling almost £124.6m.
- 2.3 Amendment

There was a comparatively minor amendment resulting from the audit work carried out which is referenced in the report at Appendix 1 (Page 5) and was in respect of the Housing and Council Tax Benefit Scheme Grant, which was that some grant was primarily claimed in the wrong year. As such there is no real loss to the council because of this amendment.

- 2.4 The cost of the work in 2013/14 was £12,412 compared to £16,050 for the previous year and represents almost a 23% reduction in the cost, (Page 4) but this also reflects the fact that both the NNDR and Teachers Pensions Returns are no longer audited as part of the current Audit Commission's arrangements.
- 2.5 The Teachers Pensions Return is now separately audited outside of the current regime and is to cost £2,750 so the real net saving to the council is only £858.
- 2.6 An officer from Mazars LLP will be in attendance to outline the content of the Report and to answer members questions.

**3 Description of Decision**

- 3.1 The Committee is recommended to note the contents of this report

