

Audit Committee – 28 February 2013

8. Certification of Claims and Returns

Portfolio Holder Cllr Tim Carroll

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Purpose of the report

This report introduces the annual report from our external auditors Grant Thornton on their findings from signing off of claims and returns for 2011/12.

Recommendations

The Audit Committee is asked to:

- (1) Note the contents of the Certification of Claims and Returns 2011/12.

Introduction

The Certification of Claims and Returns Report is included within the remit of the Audit Committee under its terms of reference as follows:

“To consider the effectiveness of SSDC’s risk management arrangements, the control environment and associated anti-fraud and corruption arrangements and seek assurance from management that action has been taken”

“To consider the reports of external audit and inspection agencies and seek assurance from management that action has been taken”

Grant Claims

The external auditors certify two key claims/ returns for SSDC. These are:

- Housing and Council Tax Benefit Scheme;
- National Non-Domestic Rates (NNDR) Return.

The report from Grant Thornton is attached at Appendix A. As was the case in the previous year the Housing and Council Tax Benefit scheme was given a qualified opinion. This was because of errors found in claims once tested. However, the report outlines that “the claim is complex and many local authorities have amendments and qualification letters issues”.

The error on the NNDR return was caused through a software fault. Our supplier has now confirmed that this has been fixed. An action plan has been agreed to improve this position in future years and the plan is outlined on page 10 of the Grant Thornton report.

Financial Implications

None as a consequence of this report but the audit has meant that further funds have been returned to SSDC.

Background Papers

Housing Benefit Subsidy Claim
National Non-Domestic Rates Return.
