

**Committee Name and Date of Committee Meeting**

Audit Committee – 29 January 2019

**Report Title**

Certification of claims and returns – annual report 2017/18

**Is this a Key Decision and has it been included on the Forward Plan?**

No

**Strategic Director Approving Submission of the Report**

Judith Badger, Strategic Director of Finance and Customer Services

**Report Author(s)**

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**Ward(s) Affected**

Borough-Wide or Choose an item.

Choose an item.

**Report Summary**

In agreement with the Council's external auditor, KPMG for 2017/18, feedback is provided on the effectiveness of the Council's arrangements for preparing and submitting government grant claims and returns.

The attached report summarises KPMG's key findings from the certification work they have carried out in relation to the 2017/18 financial year.

KPMG were required to audit the Housing Benefit Subsidy claim for 2017/18. The value of the certified claim was £82.27m, for which KPMG have issued an unqualified certificate.

**Recommendations**

1. Audit Committee is asked to note the external auditor's report

**List of Appendices Included**

Appendix 1 Certification of claims and returns – annual report 2017/18

**Background Papers**

Audit Appointment Letter 2017/18

**Consideration by any other Council Committee, Scrutiny or Advisory Panel**

No

**Council Approval Required**

No

**Exempt from the Press and Public**

No

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### **1. Background**

- 1.1 The Council's current auditors are Grant Thornton who are responsible for external audit arrangements commencing from the 1<sup>st</sup> April 2018. The predecessor auditors, KPMG, are required to provide feedback on the effectiveness of the Council's arrangements for preparing and submitting government grant claims and returns in respect of the previous financial year.
- 1.2 The attached report summarises KPMG's key findings from the certification work they have carried out in 2017/18.

### **2. Key Issues**

- 2.1 KPMG were required to audit the Housing Benefit Subsidy claim for £82.27m and have subsequently issued an unqualified certificate.
- 2.2 A small number of minor adjustments were made to the claim as a result of the certification work.
- 2.3 KPMG noted that there were no recommendations outstanding from previous years' work, and have made no recommendations following this year's certification work.

### **3. Options considered and recommended proposal**

- 3.1 Consideration of alternative options was not required.

### **4. Consultation on proposal**

- 4.1 No consultation is required in respect of this report.

### **5. Timetable and Accountability for Implementing this Decision**

- 5.1 No decision which will require implementation is anticipated from this report.

### **6. Financial and Procurement Advice and Implications (to be written by the relevant Head of Finance and the Head of Procurement on behalf of s151 Officer)**

- 6.1 The Public Sector Audit Appointments (PSAA) set the Council's indicative 2017/18 Housing Benefit subsidy fee, the actual fee of £15,826 was in line with this.
- 6.2 There are no direct procurement implications arising from the detail of this report.

**7. Legal Advice and Implications (to be written by Legal Officer on behalf of Assistant Director Legal Services)**

7.1 There are no specific Legal implications arising from the report.

**8. Human Resources Advice and Implications**

8.1 There are no Human Resource implications arising from the report.

**9. Implications for Children and Young People and Vulnerable Adults**

9.1 There are no implications arising from the proposals to Children and Young People and Vulnerable Adults.

**10. Equalities and Human Rights Advice and Implications**

10.1 There are no implications arising from this report to Equalities and Human Rights.

**11. Implications for Partners**

11.1 There are no implications arising from this report to Partners or other directorates.

**12. Risks and Mitigation**

12.1 There are no outstanding risks or uncertainties as all the 2017/18 claims and returns have been certified and submitted.

**13. Accountable Officer(s)**

Judith Badger (Strategic Director of Finance & Customer Services)

Approvals obtained on behalf of:-

	<b>Named Officer</b>	<b>Date</b>
Chief Executive		Click here to enter a date.
Strategic Director of Finance & Customer Services (S.151 Officer)	Graham Saxton	18/01/19
Assistant Director of Legal Services (Monitoring Officer)	Stuart Fletcher	17/01/19
Assistant Director of Human Resources (if appropriate)		Click here to enter a date.
Head of Human Resources (if appropriate)		Click here to enter a date.

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