

Subject:	External Audit Certification Report	Status:	For Publication
Report to:	Audit and Accounts Committee	Date:	15 March 2016
Report of:	Grant Thornton, (External Audit)	Portfolio Holder:	Resources and Performance
Key Decision:	<input type="checkbox"/> Forward Plan <input type="checkbox"/>	General Exception <input type="checkbox"/>	Special Urgency <input type="checkbox"/>
Equality Impact Assessment:	Required:	No	Attached: No
Biodiversity Impact Assessment	Required:	No	Attached: No
Contact Officer:	Heather Green (Grant Thornton)	Telephone:	0161 234 6381
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1.	RECOMMENDATION(S)		
1.1	Members are asked to note the 2014/15 certification report.		

2. PURPOSE OF REPORT

2.1 This paper provides the Audit and Accounts Committee with a summary of the certification work we completed in 2014/15.

3. CORPORATE PRIORITIES

3.1 This is a report of the External Auditor - The matters discussed in this report do not impact directly on the Council's corporate priorities.

4. RISK ASSESSMENT IMPLICATIONS

4.1 This is a report of the External Auditor - There are no direct risk implications.

5. BACKGROUND AND OPTIONS

5.1 We have certified one return for the financial year 2014/15. This is the Council's Housing Benefit return which included expenditure of £20,951,870. There are no significant issues arising from our certification work which we wish to highlight for your attention.

COMMENTS FROM STATUTORY OFFICERS:

6. SECTION 151 OFFICER

6.1 N/A - This is a report of the External Auditor

7. MONITORING OFFICER

7.1 N/A - This is a report of the External Auditor

8. POLICY IMPLICATIONS AND CONSULTATION CARRIED OUT

8.1 N/A - This is a report of the External Auditor

9. CONCLUSION

9.1 Members are asked to note the certification work completed in 2014/15.

No background papers (*delete where applicable*)



Grant Thornton

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15 January 2016

Dear Phil

Certification work for Rossendale Borough Council for year ended 31 March 2015

We are required to certify certain claims and returns submitted by Rossendale Borough Council ('the Council'). This certification typically takes place six to nine months after the claim period and represents a final but important part of the process to confirm the Council's entitlement to funding.

The Local Audit and Accountability Act 2014 gave the Secretary of State power to transfer Audit Commission responsibilities to other bodies. Public Sector Audit Appointments (PSAA) have taken on the transitional responsibilities for HB COUNT (the work that we are required to undertake to certify the Housing Benefit Subsidy claim) issued by the Audit Commission in February 2015

We have certified one return for the financial year 2014/15. This is the Council's Housing Benefit return which included expenditure of £20,951,870. Further details of the claim certified are set out in Appendix A.

There are no significant issues arising from our certification work which we wish to highlight for your attention. We are satisfied that the Council has appropriate arrangements to compile complete, accurate and timely claims/returns for audit certification.

The indicative fee for 2014/15 for the Council is based on the final 2013/14 certification fees, reflecting the amount of work required by the auditor to certify the claims and returns in that year. Fees for schemes no longer requiring certification under the Audit Commission regime (such as the national non-domestic rates return, teachers pensions return and pooling housing capital receipts return) have been removed. The indicative scale fee set by the Audit Commission for the Council for 2014/15 is £10,670. This is set out in more detail in Appendix B.

Yours sincerely

For Grant Thornton UK LLP

Appendix A - Details of claims and returns certified for 2014/15

Claim or return	Value	Amended?	Amendment (£)	Qualified?	Comments
Housing benefits subsidy claim	20,951,870	Yes	10	Yes	<p>Minor adjustment which had the net effect of decreasing the subsidy. The Council included entries in the rent rebates section of the subsidy return but these should have been classified as rent allowances.</p> <p>A qualification letter was also issued because in a small number of cases the details relating to the claimants war disablement pension had not been updated. The Council have now reviewed all cases and amended them in the system. The effect of this will be reflected in the 2015/16 claim.</p>

Appendix B: Fees for 2014/15 certification work

Claim or return	2013/14 fee (£)	2014/15 indicative fee (£)	2014/15 actual fee (£)	Variance (£)	Explanation for variances
Housing benefits subsidy claim (BEN01)	7,832	10,670	10,670	NIL	Not applicable
Total	7,832	10,670	10,670	NIL	