

<b>DECISION-MAKER:</b>	<b>GOVERNANCE COMMITTEE</b>		
<b>SUBJECT:</b>	EXTERNAL AUDIT – CERTIFICATION OF CLAIMS AND RETURNS – ANNUAL REPORT 2013/14		
<b>DATE OF DECISION:</b>	9 FEBRUARY 2015		
<b>REPORT OF:</b>	CHIEF INTERNAL AUDITOR		
<b><u>CONTACT DETAILS</u></b>			
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<b>STATEMENT OF CONFIDENTIALITY</b>	
N/A	
<b>BRIEF SUMMARY</b>	
<p>The purpose of this paper is to provide the Governance Committee with the outcomes of the external auditor’s Certification of Claims and Returns – Annual Report 2013/14.</p> <p>Local authorities claim large sums of public money in grants and subsidies from central government and other grant-paying bodies and are required to complete returns providing financial information to government departments.</p> <p>The ‘Certification of Claims and Returns – Annual Report’ summarises the findings from the external auditor’s certification of 2012/13 claims. It includes the messages arising from their assessment of the Council’s arrangements for preparing the claims and returns and information on claims that were amended or qualified.</p> <p>Of the work carried out on the two claims and returns, the external auditor issued a qualification letter with their certificate on the 2013/14 Housing Benefit Subsidy claim.</p>	
<b>RECOMMENDATIONS:</b>	
	(i) to note the External Auditor’s annual report on the Certification of Claims and Returns 2013/14 as attached (Appendix 1).
<b>REASONS FOR REPORT RECOMMENDATIONS</b>	
1.	The Governance Committee’s Terms of Reference require it to be satisfied and provide assurance that appropriate action is being taken on risk and internal control related issues identified by the external auditors. Specifically the Committee has responsibility for oversight of the reports of external audit.
<b>ALTERNATIVE OPTIONS CONSIDERED AND REJECTED</b>	
2.	None

<b>DETAIL (Including consultation carried out)</b>	
3.	The following external audit report is attached for consideration in Appendix 1: Certification of Claims and Returns – Annual Report 2013/14 The external auditor will be in attendance at the Committee meeting to answer any questions. The report, as attached at Appendix 1, has been discussed and agreed with appropriate officers.
<b>RESOURCE IMPLICATIONS</b>	
<b><u>Capital/Revenue</u></b>	
4.	None
<b><u>Property/Other</u></b>	
5.	None
<b>LEGAL IMPLICATIONS</b>	
<b><u>Statutory power to undertake proposals in the report:</u></b>	
6.	The Accounts and Audit (England) Regulations 2011
<b><u>Other Legal Implications:</u></b>	
7.	None
<b>POLICY FRAMEWORK IMPLICATIONS</b>	
8.	None

<b>KEY DECISION?</b>	No
<b>WARDS/COMMUNITIES AFFECTED:</b>	
<b><u>SUPPORTING DOCUMENTATION</u></b>	
<b>Appendices</b>	
1.	Certification of Claims and Returns – Annual Report 2013/14
<b>Documents In Members' Rooms</b>	
1.	None
<b>Equality Impact Assessment</b>	
Do the implications/subject of the report require an Equality Impact Assessment (EIA) to be carried out.	No
<b>Other Background Documents</b>	
<b>Equality Impact Assessment and Other Background documents available for inspection at:</b>	
Title of Background Paper(s)	Relevant Paragraph of the Access to Information Procedure Rules / Schedule 12A allowing document to be Exempt/Confidential (if applicable)
1.	None