

DECISION-MAKER:	GOVERNANCE COMMITTEE
SUBJECT:	AUDIT COMMISSION: CERTIFICATION OF CLAIMS AND RETURNS – ANNUAL REPORT 2011/12
DATE OF DECISION:	10 DECEMBER 2012
REPORT OF:	CHIEF INTERNAL AUDITOR
STATEMENT OF CONFIDENTIALITY	
Not Applicable	

BRIEF SUMMARY

The purpose of this paper is to provide the Governance Committee with the outcomes of the Audit Commissions Certification of Claims and Returns – Annual Report 2011/12.

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.

The ‘Certification of claims and returns – annual report’ summarises the findings from the Audit Commission’s certification of 2011/12 claims. It includes the messages arising from their assessment of the Council’s arrangements for preparing claims and returns and information on claims that were amended or qualified.

Of the work carried out on five claims and returns, the external auditor issued a qualification letter with their certificate on the 2011/12 Housing and Council Tax Benefits grant claim and the Teachers’ Pension Contribution return.

RECOMMENDATIONS:

- (i) That the Governance Committee notes the Audit Commission’s annual report on the Certification of Claims and Returns 2011/12 as attached.

REASONS FOR REPORT RECOMMENDATIONS

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.

ALTERNATIVE OPTIONS CONSIDERED AND REJECTED

2. None

DETAIL (Including consultation carried out)

3. The following Audit Commission report is attached for consideration in the appendix:

- Certification of Claims and Returns – Annual Report 2011/12

The external auditor will be in attendance at the Committee meeting to answer any questions.

The report, as attached, has been discussed and agreed with the appropriate officers.

RESOURCE IMPLICATIONS

Capital/Revenue

4. None

Property/Other

5. None

LEGAL IMPLICATIONS

Statutory power to undertake proposals in the report:

6. The Accounts and Audit (England) Regulations 2011 require the Council to 'undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control'.

Other Legal Implications:

7. None

POLICY FRAMEWORK IMPLICATIONS

8. None

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KEY DECISION? Yes/No No

WARDS/COMMUNITIES AFFECTED:	N/A
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SUPPORTING DOCUMENTATION

Non-confidential appendices are in the Members' Rooms and can be accessed on-line
Appendices

1.	Audit Commission: Certification of Claims and Returns – Annual Report 2011/12
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Documents In Members' Rooms

1.	None
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Integrated Impact Assessment

Do the implications/subject of the report require an Integrated Impact Assessment (IIA) to be carried out.	No
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Other Background Documents

Integrated Impact Assessment and Other Background documents available for inspection at:

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	
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