

Subject:	Grant Certification Findings	Status:	For Publication
Report to:	Audit and Accounts Committee	Date:	18 March 2014
Report of:	Grant Thornton	Portfolio Holder:	Finance and Resources
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:	Simon Hardman – Audit Manager	Telephone:	07880-456202
Email:	simon.hardman@uk.gt.com		

1.	RECOMMENDATION(S)
1.1	Members are asked to consider the Grant Certification Letter for the 2012/13 financial year.

2. PURPOSE OF REPORT

2.1 The letter sets out our findings from our 2012/13 certification work and fee.

3. CORPORATE PRIORITIES

3.1 The matters discussed in this letter do not impact directly on the Council's corporate priorities:

4. RISK ASSESSMENT IMPLICATIONS

4.1 There are no risk assessment implications.

5. BACKGROUND AND OPTIONS

5.1 Various grant-paying bodies require external certification of claims for grant or subsidy and returns of financial information.

5.2 The Audit Commission makes certification arrangements with grant-paying bodies, including confirming which claims and returns require certification and issuing certification instructions

5.3 As the Council's appointed external auditor, we undertake grant certification work acting as an agent of the Audit Commission. This letter sets out our findings from this work and confirms the fee.

COMMENTS FROM STATUTORY OFFICERS:

6. SECTION 151 OFFICER

6.1 This is a report of the External Auditor

7. MONITORING OFFICER

7.1 This is a report of the External Auditor

8. POLICY IMPLICATIONS AND CONSULTATION CARRIED OUT

8.1 Not applicable

9. CONCLUSION

9.1 There were no major issues identified from our work.



Grant Thornton

Rossendale Borough Council
Futures Park
Bacup
OL13 0BB

10 February 2014

Dear Phil

Grant Thornton UK LLP
4 Hardman Square
Spinningfields
Manchester M3 3EB
T +44 (0)161 953 6900
F +44 (0)161 953 6901
www.grant-thornton.co.uk

Certification work for Rossendale Borough Council for year ended 31 March 2013

We are required to certify certain of the 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.

Arrangements for certification are prescribed by the Audit Commission, which agrees the scope of the work with each relevant government department or agency, and issues auditors with a Certification Instruction (CI) for each specific claim or return.

We have certified two claims and returns for the financial year 2012/13 relating to expenditure of £39.3 million. Further details of the claims certified are set out in Appendix A.

There are no 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 Audit Commission set an indicative scale fee for grant claim certification based on 2010/11 certification fees for each audited body. The indicative scale fee for the Council for 2012/13 is £13,150. 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 2012/13

Claim or return	Value (£)	Amended?	Amendment (£)	Qualified?	Comments
Housing benefits subsidy claim	26,508,864.00	Yes	-1,180	No	Minor amendments only relating to a software issue on non-HRA rent rebates.
National non-domestic rates return	12,794,659.79	No	-	No	

Appendix B: Fees for 2012/13 certification work

Claim or return	2011/12 fee (£)	2012/13 indicative fee (£)	2012/13 actual fee (£)	Variance (£)	Explanation for variances
Housing benefits subsidy claim	14,892	12,130	12,130	0	The fee reflects the work required to complete the certification work and reflects the complexity of the cases tested.
National non-domestic rates return	2,612	1,020	1,020	0	Less work required in 2012/13.
Total	17,504	13,150	13,150	0	



www.grant-thornton.co.uk

© 2014 Grant Thornton UK LLP. All rights reserved.

Grant Thornton UK LLP is a member firm of Grant Thornton International Ltd (GTIL). GTIL and the member firms are not a worldwide partnership. Services are delivered by the member firms. GTIL and its member firms are not agents of, and do not obligate, one another and are not liable for one another's acts or omissions. Please see grant-thornton.co.uk for further details.

This publication has been prepared only as a guide. No responsibility can be accepted by us for loss occasioned to any person acting or refraining from acting as a result of any material in this publication.