

Deloitte - Annual Grant Audit Letter

**Contact Officer: Sian Kunert
Telephone: 01895 566578**

SUMMARY

This report provides a summary of the key findings on the grant work undertaken by Deloitte for the year ended 31 March 2015.

RECOMMENDATIONS

Committee is asked to note the report.

INFORMATION

The attached report addressed to the Audit Committee on 2015 Grant Certifications has been completed by the Council's former external auditors Deloitte to communicate the key issues arising from their 2014/15 grant certification work.

Deloitte were responsible for certifying the Housing Benefit Subsidy claim under the contract with the Public Sector Audit Appointments (PSAA). From this work, as a result of a number of errors being revealed both in under and over payment of benefits identified during the audit of the Housing Benefit Subsidy claim, a qualification letter was issued. Given the nature of benefits processing and the high volume of transactions there will always be a certain element of error - the total value of the return is over £150m. However, the benefits subsidy system is such that all errors no matter how small result in qualification.

In addition, Deloitte were responsible for certifying two returns relating to the Teachers Pension Contributions and Pooling of Capital receipts, outside of the PSAA certification regime. These returns were certified without qualification.

The total fees charged for grant certification work for 2014/15 was £51,475 (2013/14 £45,279)

LEGAL IMPLICATIONS

There are no legal implications arising from this report.