

## **DELOITTE - ANNUAL GRANT AUDIT LETTER**

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### **SUMMARY**

This report provides a summary of the key findings on the grant work undertaken by Deloitte for the year ended 31 March 2009.

### **RECOMMENDATIONS**

The committee is asked to note the report.

### **INFORMATION**

A report by the Audit Commission in September 2009, 'Review of arrangements for Certifying Claims and Returns' recommended that auditors should report annually to those charged with governance in order to highlight the errors, adjustments and qualifications arising in claims and returns.

The key findings of the report were:

1. All grants were submitted and certified by the required deadline.
2. As a result of errors identified during the audit of the grant claims adjustments were made to 5 grant claims prior to certification. The impact of these adjustments on the Council was very minor:
  - NNDR Return
  - Housing and Council Tax Benefits Scheme
  - Pooling of Housing Capital Receipts
  - HRA Subsidy
  - HRA Subsidy Base Data Return
3. Only one of these adjustments exceeded £10,000 which was the NNDR Return and this related to a prior year issue that the Council itself had brought to Deloitte's attention to resolve as part of the audit.
4. Although a qualification letter was issued in respect of the Housing and Council Tax Benefits Scheme, the report notes that the claim was certified with many fewer qualifications than in prior years. The total claim is around £124m and the amount reclaimed by the DWP following the audit is just £32.7k.

The total fees charged for this work was £136,768.

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The report also highlights an issue about the re-certification of the HRS subsidy base data return. Subsequent to Deloitte certifying this grant claim and it being submitted to CLG, an officer notified them of an error in relation to the interpretation of relevant regulations. Deloitte reviewed the technical guidance and agreed the revision to the claim.

### **LEGAL IMPLICATIONS**

There are no legal implications arising from this report.

### **BACKGROUND PAPERS**

None