

REPORT TO: Business Efficiency Board
DATE: 24th September 2014
REPORTING OFFICER: Operational Director, Finance
PORTFOLIO: Resources
SUBJECT: 2013/14 Grant Certification Work Plan
WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

1.1 The purpose of this report is to update the Business Efficiency Board on the work the Council's External Auditor (Grant Thornton) will undertake on certification of claims for grant the Council has been in receipt of during 2013/14.

2.0 RECOMMENDED that;

- (i) That the report titled Grant Claim and Returns Certification Work Plan for Halton Borough Council is noted and approved by the Business Efficiency Board**

3.0 BACKGROUND

3.1 Various grant paying bodies require external certification of claims for grant or subsidy and returns of financial information. The Audit Commission makes certification with grant paying bodies, Grant Thornton acting as the Council's external auditor undertake the grant certification work acting as an agent for the Audit Commission.

3.2 The level of work required for certification is dependent on value of the grant claims. For claims under £125k no certification is required, between £125k and £500k limited tests are required but anything over £500k a more detailed level of testing is required.

3.3 The introduction to the report gives a summary to the expected claims & returns for the year ended 31st March 2014 as identified by the Council.

3.4 The indicative fee for the cost of works for expected claims & returns is £10,173, this is subject to final confirmation. Where claims require amendment, are qualified, or staff resource and working papers are not available to support the certification, the cost may increase.

4.0 POLICY IMPLICATIONS

4.1 None.

5.0 OTHER IMPLICATIONS

5.1 None.

6.0 RISK ANALYSIS

6.1 There is a risk of clawback or withholding of funds if the grant claims or returns are not certified by the external auditor without qualification.