

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO AUDIT COMMITTEE

5 AUGUST 2010

REPORT OF THE HEAD OF PROPERTY & FINANCE

EXTERNAL AUDIT REPORT – CERTIFICATION OF GRANTS AND RETURNS 2008-09

1. Purpose of Report .

1.1 The purpose of this report is to present the Council's External Auditor's report on the grant work undertaken for 2008-09.

2. Connection to Corporate Improvement Plan / Other Corporate Priority.

2.1 This report is consistent with the Council's corporate priorities.

3. Background.

3.1 KPMG LLP as appointed auditors of the Council, are asked on behalf of the Auditor General for Wales, to certify larger grant claims made by the Council. For 2008/09 they have certified:-

- 35 grants with a total value of £22.8M
- 4 returns with a total value of 92M

4. Current situation / proposal.

4.1 A summary of all claims and returns subject to certification is provided within the report attached at Appendix A, together with the certification fee and outcome of the External Auditor's review.

4.2 The certification results are summarised as follows:-

- Unqualified certificates were issued for 35 grants and returns
- Qualifications were necessary in 4 cases (details of which can be found in the body of Appendix A).
- Adjustments were necessary to 12 of the Council's grants and returns, resulting in a decrease in the amount payable to the Council by £12,288.32.

4.3 Overall the Council's External Auditors have concluded that the Council has good arrangements for preparing its grants and returns, however three recommendations have been made, the implementation of which, will assist the Council in compiling accurate and timely claims for Audit.

5. Effect upon Policy Framework& Procedure Rules.

5.1 None as a direct consequence of this report

6. Legal Implications.

6.1 There are no legal implications

7. Financial Implications.

7.1 As detailed in the body of the report.

8. Recommendation.

8.1 That Members of the Audit Committee note the report.

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13th July 2010

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Background documents:

None