

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO THE AUDIT COMMITTEE

16 APRIL 2015

REPORT OF THE CORPORATE DIRECTOR - RESOURCES

CERTIFICATION OF GRANTS AND RETURNS 2013-14

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 2013-14.

2 Connection to Corporate Improvement Plan / Other Corporate Priorities.

- 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 2013-14 they audited 24 grant claims and returns (including 2 Welsh European Funding Office (WEFO) claims) and certified:-

- 24 grants claims and returns with a total value of £124.8 million (31 grant claims with a total value of £151 million in 2012-13)

4 Current situation / proposal

- 4.1 A summary of all claims and returns subject to certification is provided with 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:-

- 100% of the non-WEFO grant claims were submitted in accordance with the awarding body's deadline (this is consistent with 2012-13), but there were delays due to information being unavailable at the agreed audit date on the two WEFO grants ;
- 22 non-WEFO certificates were unqualified with no adjustments, but qualifications were necessary for 2 grants, one qualification related to issues reported in a previous year and another to issues outside of the Authority's control;
- 4 grants were unqualified but required minor adjustments which increased the amount of funds payable to the Authority by £481.

- 4.3 Overall the Council's External Auditors have concluded that the Council has good arrangements in place for the production and submission of its 2013-14 grant claims, but there still remains scope for improvement as set out in the

“Recommendations” section of the attached report and the External Auditors are continuing to work with the Authority to make these improvements for 2014-15.

5 Effect upon Policy Framework& Procedure Rules.

5.1 None

6 Equality Impact Assessment.

6.1 There are no equality issues.

7 Financial Implications.

7.1 None

8 Recommendation.

8.1 That Members note the content of the External Auditor’s report on the grant work undertaken for 2013-14 attached as Appendix A.

**Ness Young
Corporate Director - Resources
2 April 2015**

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Background Documents

Certification of Grants and Returns 2013-14