

BRIDGEND COUNTY BOROUGH COUNCIL

REPORT TO THE AUDIT COMMITTEE

28 JANUARY 2016

REPORT OF THE CORPORATE DIRECTOR - RESOURCES

CERTIFICATION OF GRANTS AND RETURNS 2014-15

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 2014-15.

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 2014-15 they audited 23 grant claims and returns (including 5 Welsh European Funding Office (WEFO) claims) and certified:-

- 23 grants claims and returns with a total value of £142.3 million (24 grant claims with a total value of £124.8 million in 2013-14)

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 2013-14), but there were delays due on one of the WEFO grants due to the grant claim for not being available on the WEFO system;
- 14 non-WEFO certificates were unqualified with no adjustments, but qualifications were necessary for 4 grants, one qualification related to the Housing benefit subsidy as a result of input errors and the other three qualifications related to historic land reclamation scheme grants that was due to a lack of supporting information due to the historic nature of these schemes which in two cases pre-dated Bridgend County Borough Council;
- There were no adjustments made to grants and returns as a result of auditor certification work.

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 2014-15 grant claims, but there is one recommendation in relation to the NNDR claim.

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 As outlined within the report.

8 Recommendation.

8.1 That Members note the content of the External Auditor's report on the grant work undertaken for 2014-15 attached as Appendix A.

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12 January 2016

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Background Documents

Certification of Grants and Returns 2014-15