

Report of Head of Finance

CERTIFICATION OF CLAIMS AND RETURNS – ANNUAL REPORT 2013-14

1 Purpose of report

- 1.1 The purpose of the report is to place before the Committee the Annual report on the Certification of Grants and Claims 2013-14 as issued by the Council's external auditor, KPMG.

2 Executive summary

The Council's external auditors have completed their work on certifying claims and returns to Government. Their report is attached herewith.

3 Appendices

Certification of Claims and Returns – Annual Report 2013-14

4 Proposed action:

- 4.1 The committee is invited to RESOLVE to receive and consider the Annual report on the Certification of Claims and Returns 2013-14.**

5 Background

- 5.1 The Annual report on the Certification of Claims and Returns of the Council's external auditors is attached. Representatives from KPMG will attend the Committee to present the report. The report has no recommendations and is in the unique position of being issued an unqualified certificate for the second year running.

6 Legal powers

Audit Commission Act 1998

7 Financial and value for money implications

There are no direct financial implications to this report.

8 Risk analysis



KPMG LLP
Infrastructure, Government & Healthcare
St Nicholas House
Park Row
Nottingham NG1 6FQ
United Kingdom

Tel +44 (0) 116 256 6082
Fax +44 (0) 115 935 3500
DX 728460 Nottingham 47

Private & confidential

Liz Elliott
Head of Finance
Borough Council of Wellingborough
Swanspool House
Doddington Road
Wellingborough, NN8 1BP

Our ref nb/dc/BCW/grants

22 January 2015

Dear Liz

Certification of claims and returns – annual report 2013/14

The Audit Commission requires its external auditors to prepare an annual report on the claims and returns it certifies for each client. This letter is our annual report for the certification work we undertook for 2013/14.

In 2013/14 we carried out certification work on the Housing Benefit subsidy claim (certified value: £22m).

Matters arising

Our certification work resulted in a small amendment to the claim of £65 in respect of errors found relating to the treatment of uncashed cheques. Otherwise the claim was unqualified.

Consequently we have made no recommendations to the Council to improve its claims completion process. There were no recommendations made last year and there are no further matters to report to you regarding our certification work.

Certification work fees

The Audit Commission set an indicative fee for our certification work in 2013/14 of £10,824. Our actual fee was the same as the indicative fee, and this compares to the 2012/13 fee for this claim of £11,637.

Yours sincerely

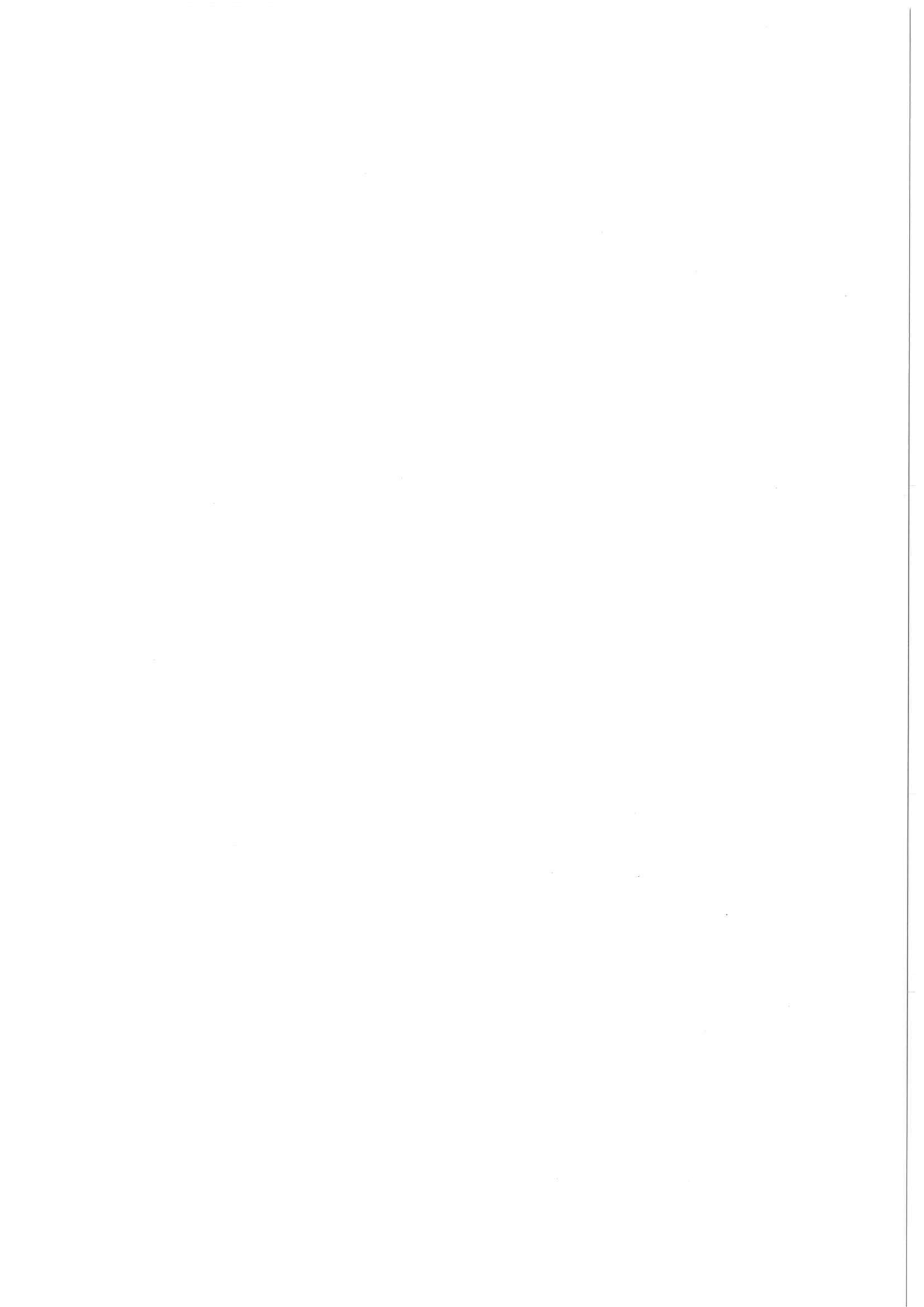


Neil Bellamy
Director

This report is addressed to the Authority and has been prepared for the sole use of the Authority. We take no responsibility to any member of staff acting in their individual capacities, or to third parties. The Audit Commission has issued a document entitled Statement of Responsibilities of Auditors and Audited Bodies. This summarises where the responsibilities of auditors begin and end and what is expected from the audited body. We draw your attention to this document.

External auditors do not act as a substitute for the audited body's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

If you have any concerns or are dissatisfied with any part of KPMG's work, in the first instance you should contact Neil Bellamy, who is the engagement leader to the Authority (telephone 0116 2566082, e-mail neil.bellamy@kpmg.co.uk) who will try to resolve your complaint. If you are dissatisfied with your response please contact Trevor Rees (telephone 0161 236 4000, e-mail trevor.rees@kpmg.co.uk) who is the national contact partner for all of KPMG's work with the Audit Commission. After this, if you are still dissatisfied with how your complaint has been handled you can access the Audit Commission's complaints procedure. Put your complaint in writing to the Complaints Unit Manager, Audit Commission, 3rd Floor, Fry Building, 2 Marsham Street, London, SW1P 4DF or by email to complaints@audit-commission.gsi.gov.uk. Their telephone number is 0303 444 8330.



Nature of risk	Consequences if realised	Likelihood of occurrence	Control measures
Substantial qualification if claims are not certified as correct.	Loss of prestige to the Council and the possibility that Government could seek to recover elements of grants paid to the Council	Probable	Audit recommendations will be implemented in full.

9 Implications for Resources

9.1 None

10 Implications for Stronger and Safer Communities

10.1 None

11 Implications for Equalities

11.1 None

12 Author and Contact Officer

Liz Elliott, Head of Finance

13 Consultees

SMT

14 Background Papers

None