



City of Westminster

Audit and Performance Committee Report

Decision Maker:	Audit and Performance Committee
Date:	4February 2015
Classification:	General Release
Title:	KPMG Certification of Claims and Returns Annual Audit 2013/14
Financial Summary:	There are no direct financial implications arising from the report.
Report of:	Head of Shared Service Centre
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1. Executive Summary

- 1.1 KPMG annually reviews the grants the City Council claims through a grants certification audit. KPMG require the City Council to communicate the key messages from the grants certification audit with those charged with governance, which at Westminster is the Audit and Performance Committee.
- 1.2 The KPMG report in relation to the financial year 2013/14 is shown at Appendix A.
- 1.3 There are no recommendations that KPMG wish to raise for Members consideration.

2. Recommendations

- 2.1 That the report is noted.

3. KPMG Annual Review

- 3.1 The City Council is responsible for compiling grant claims and returns in accordance with the requirements and the timescales set by central government.

3.2 KPMG annually reviews the grants the City Council claims through a grants certification audit. KPMG require the City Council to communicate the key messages from the grants certification audit with those charged with governance, which at Westminster is the Audit and Performance Committee.

3.3 There were 2 claims / returns audited by KPMG in relation to the 2013/14 financial year:

- Housing Benefit subsidy
- Pooling of Housing Capital Receipts

3.4 KPMG have not qualified either claim and make no recommendations in this year's report (Appendix A). This compares with 3 recommendations for 2010/11, one for 2011/12 and no recommendations for 2012/13. This continuous improvement is primarily due to the appointment of an officer to act as the Council's Grant Claim Co-ordinator and better in year processes for collecting and recording the information.

4 Financial Implications

4.1 It is important that grant claims requirements are complied with as they affect funding sources and funding assumptions in the City Council's business plans.

4.2 KPMG did not adjust either of the Council's two claims / returns.

4.3 The overall fee for certification of the Council's claims and returns is the same as the indicative fee estimate. (See Appendix A).

5. Legal Implications

5.1 There are no direct legal implications arising from this report.

BACKGROUND PAPERS: None

If you have any queries about this report please contact: Martin Hinckley on 0207 641 2611 or at mhinckley@westminster.gov.uk