

<b>Decision Maker:</b>	Audit and Performance Committee
<b>Date:</b>	9 February 2017
<b>Classification:</b>	General Release
<b>Title:</b>	External Audit Certification of Claims and Returns Annual Audit 2015/16
<b>Financial Summary:</b>	There are no direct financial implications arising from the report.
<b>Report of:</b>	<b>Head of Revenues &amp; Benefits</b>

## 1. Executive Summary

- 1.1 External Audit annually reviews the grants that the City Council claims through a grants certification audit. The Council's external auditors (currently Grant Thornton) 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 Grant Thornton report in relation to the financial year 2015/16 is shown at Appendix A.
- 1.3 There are no recommendations that Grant Thornton wish to raise for Members consideration.

## 2. Recommendation

- 2.1 That the Grant Thornton report is noted.

### **3. Grant Thornton Annual Review**

- 3.1 The City Council is responsible for compiling grant claims and returns in accordance with the requirements and timescales set by central government.
- 3.2 Grant Thornton, as the Council's external auditor, annually review the grants the City Council claims through a grants certification audit. Grant Thornton 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 was only one claim / return audited by Grant Thornton in relation to the 2015/16 financial year:
- Housing Benefit subsidy (£225M)
- 3.4 Grant Thornton has made no recommendations in this year's report (Appendix A). This will be the fourth successive year that there have been no recommendations.
- 3.5 There was only one minor issue identified by the audit. There was one manual error identified that resulted in a £6 overpayment on one benefit claim. The claim has subsequently been corrected.

### **4 Financial Implications**

- 4.1 It is important that grant claim requirements are complied with as they affect funding sources and funding assumptions in the City Council's business plans.
- 4.2 Grant Thornton did not adjust the Council's claim.
- 4.3 The overall fee for certification of the Council's claim 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.

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