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Annual Report on grants and returns work 2014/15

Kettering Borough Council

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Introduction and background	<p>This report summarises the results of work we have carried out on the Council's 2014/15 grant claims and returns.</p> <p>This includes the work we have completed under the Public Sector Audit Appointment certification arrangements, as well as the work we have completed on other grants/returns under separate engagement terms. The work completed in 2014/15 is:</p> <ul style="list-style-type: none"> ■ Under the Public Sector Audit Appointment arrangements we certified one claim – the Council's 2014/15 Housing Benefit Subsidy claim. This had a value of £25,472,557. ■ Under separate assurance engagements we certified one claim/return, the Pooling of housing capital receipts. This had a value of £1,092,290. 	<p>-</p>
Certification results	<p>Our work on the Council's Housing Benefit Subsidy claim was unqualified.</p> <ul style="list-style-type: none"> ■ We did not identify any errors affecting the benefit subsidy. ■ Our 2013/14 work identified one error in rent rebates regarding the tariff applied to the claimant's capital, which required qualification. This related to one individual case. We have not seen reoccurrence of this error in our 2014/15 work. <p>Our work on the other grant assurance engagements resulted in the following reports:</p> <ul style="list-style-type: none"> ■ We have issued an unqualified report for our certification work on the Pooling of Housing Capital Receipts. 	<p>Page 3</p>
Audit adjustments	<p>No adjustments were necessary to the Council's grants and returns as a result of our certification work this year.</p>	<p>Page 3</p>
Fees	<p>The indicative fee for our work on the Council's 2014/15 Housing Benefit Subsidy was set by Public Sector Audit Appointments at £15,250. The actual fee for this work was £15,250 which is in line with the indicative fee.</p> <p>Our fees for the other 'assurance' engagements were subject to agreement directly with the Council and were £1,490.</p>	<p>Page 4</p>

Summary of reporting outcomes

Overall, we carried out work on two grants and returns; both were unqualified with no amendment.

Detailed comments are provided overleaf.

Detailed below is a summary of the reporting outcomes from our work on the Council's 2014/15 grants and returns, showing where either audit amendments were made as a result of our work or where we had to qualify our audit certificate or assurance report.

A qualification means that issues were identified concerning the Council's compliance with a scheme's requirements that could not be resolved through adjustment. In these circumstances, it is likely that the relevant grant paying body will require further information from the Council to satisfy itself that the full amounts of grant claimed are appropriate.

	Comments overleaf	Qualified	Significant adjustment	Minor adjustment	Unqualified
Public Sector Audit					
Appointments arrangements					
■ Housing Benefit Subsidy	1				
Other assurance engagements					
■ Pooling of housing capital receipts	2				
		-	-	-	2

1 Housing benefit subsidy

- There were no errors identified within the return and therefore no amendments or qualifications were required.
- There were no repeat issues from last year. The error identified in 2013/14 related to a miscalculated tariff applied to a claimant's capital for one case. We found no instances of the same error occurring in our 2014/15 work.

2 Pooling of housing capital receipts

- There were no errors identified within the return and therefore no amendments or qualifications were required.
- This is consistent with prior year, where no amendments or errors were identified.
- We have not raised any recommendations from our work on the pooling return.

Our fees for the Housing Benefit Subsidy claim are set by Public Sector Audit Appointments.

Our fees for other assurance engagements on grants/returns are agreed directly with the Council.

The overall fees we charged for carrying out all our work on grants/returns in 2014/15 was £16,740.

Breakdown of fees for grants and returns work

Breakdown of fee by grant/return		
	2014/15 (£)	2013/14 (£)
Housing Benefit Subsidy claim	15,250	14,539
Pooling of Housing Capital Receipts	1,490	978
Total fee	16,740	15,517

Public Sector Audit Appointments certification arrangements

Public Sector Audit Appointments set an indicative fee for our work on the Council's Housing Benefit Subsidy claim in 2014/15 of £15,250. Our actual fee was the same as the indicative fee, and this compares to the 2013/14 fee for this claim of £14,539.

Grants subject to other assurance engagements

The fees for our assurance work on other grants/returns are agreed directly with the Council. Our fees for 2014/15 were more than the fees for 2013/14. In 2013/14 our fee was set by Public Sector Audit Appointments based on historic fees and the mandatory work programme. Our fee in 2014/15 reflects the level of assurance work carried out to certify the claim.



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