

BOROUGH OF KETTERING

Committee	MONITORING AND AUDIT	Item A1 (a)	Page 1 of 1
Report Originator	KPMG	Forward Plan Ref: N/A	
Wards Affected	All	5 th February 2019	
Title	EXTERNAL AUDIT REPORTS – CERTIFICATION AND GRANTS REPORT		

1. PURPOSE OF REPORT

To present the Certification and Grants letter that summarises the results of the external audit work carried out by KPMG on the certification of the Council's 2017/18 grants claims and returns.

2. CERTIFICATION AND GRANTS REPORT

- 2.1 The Council is required annually to complete both the Housing Benefit Subsidy Claim form and the Pooling of Housing Capital Receipts Return. The Council's external auditor at the time (KPMG) was required to audit and certify both of these returns.
- 2.2 The attached Certification and Grants Report at **Appendix A** details for Members' information KPMG's findings in certifying these returns. The report also provides details of the External Auditors fees in undertaking this work.
- 2.3 The Housing Benefit Subsidy Claim had a value of over £22m – the Council in 2016/17 received an unqualified opinion as no errors were identified. In 2017/18 errors amounting to around £2,000 were identified resulting in the claim being qualified. No recommendations were made to the authority from the issues identified through the audit work; it is not uncommon across the sector for there to be some errors owing to the large number of claims being processed by the authority during the course of the year.
- 2.4 There were no adjustments necessary to the authority's Pooling of Housing Capital Receipts, as a result the external auditors issued an unqualified opinion. In addition there were no recommendations raised as a result of the previous year's work on grant and returns which required follow up work in 2017/18.

3. RECOMMENDATION

That the Monitoring & Audit Committee receives and notes the Certification and Grants Report for 2017/18.