

Meeting:	Audit and governance committee
Meeting date:	Wednesday 24 January 2018
Title of report:	Housing benefit grant certification 2016/17
Report by:	Chief finance officer

Classification

Open

Decision type

This is not an executive decision

Wards affected

(All Wards);

Purpose and summary

To review the external auditors certification letter in relation to the housing benefit subsidy claim for 2016/17 as submitted by Herefordshire Council. There were no significant matters arising from the certification work, the auditors are satisfied that the council had in place appropriate arrangements to compile complete, accurate and timely claims/returns for the audit certification.

This is one of a number of reports which the committee receives in order that it may provide independent assurance on the adequacy of the risk management framework together with the internal control of the financial reporting and annual governance processes.

Recommendation(s)

That:

- (a) The committee are recommended to confirm the findings of the external auditor's certification letter for the housing benefit subsidy claim submitted by Herefordshire Council and attached at appendix 1 provide satisfactory assurance of the work completed.**

Alternative options

1. There are no alternative options, the external audit housing benefit grant certification is required under the audit code of practice and forms part of the annual audit plan.

Key considerations

2. The audit certification relates to the housing benefit claim returned to the Department of Work and Pensions (DWP) as evidence for the subsidy funding claimed.
3. Appendix 1 sets out the certification letter from Grant Thornton on the housing benefit subsidy claim submitted by Herefordshire Council for 2016/17. The letter provides details of the claims and returns certified for 2016/17. The audit findings are comparable with previous years.
4. There were no significant matters arising from the certification work, of the £46.9m subsidy claimed the return was amended by an increase of £24,429. The auditors are satisfied that the council had in place appropriate arrangements to compile complete, accurate and timely claims/returns for the audit certification.

Community impact

5. One of the principles in the council's code of corporate governance is to implement good practices in transparency, reporting, and audit to deliver effective accountability. To support effective accountability the council is committed to reporting on actions completed and outcomes achieved, and ensuring stakeholders are able to understand and respond as the council plans and carries out its activities in a transparent manner. External audit contributes to effective accountability.

Equality duty

6. Under section 149 of the Equality Act 2010, the 'general duty' on public authorities is set out as follows:

A public authority must, in the exercise of its functions, have due regard to the need to -

- (a) eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under this Act;
 - (b) advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;
 - (c) foster good relations between persons who share a relevant protected characteristic and persons who do not share it.
7. The public sector equality duty (specific duty) requires us to consider how we can positively contribute to the advancement of equality and good relations, and demonstrate that we are paying 'due regard' in our decision making in the design of policies and in the delivery of services. As this is a decision on back office functions, we do not believe that it will have an impact on our equality duty.

Resource implications

8. The additional external audit fee for completing this work is referred to in appendix 1 and, at £5,415, is as approved by audit and governance committee on 20 September 2017.

Legal implications

9. External audit is a legal requirement; this report provides an update on the approach being taken in line with legislative requirements.

Risk management

10. The work did not identify any significant risks. Some minor improvements in working practice to minimise future fee costs are being actioned. The DWP has not requested any further work be completed.

Consultees

11. None.

Appendices

Appendix 1 – Housing benefit certification letter 2016/17

Background papers

None