

Meeting:	Audit and governance committee
Meeting date:	10 May 2017
Title of report:	Housing benefit grant certification
Report by:	Chief finance officer

Classification

Open

Key decision

This is not an executive decision.

Wards affected

Countywide

Purpose

To review the external auditors certification letter in relation to the housing benefit subsidy claim for 2015/16 as submitted by Herefordshire Council.

Recommendations

THAT:

- (a) **The committee review the external auditors' certification letter for the housing benefit subsidy claim submitted by Herefordshire Council and attached at appendix A.**

Alternative options

- 1 There are no alternative options, the external audit recommendations are in accordance with auditing standards.

Reasons for recommendations

- 2 The constitution provides that the audit and governance committee will:
- ensure there are effective relationships between external and internal audit, inspection agencies and other relevant bodies by reviewing and agreeing the external auditor's annual audit plan and receiving regular update reports on progress from the external auditor; and
 - satisfy themselves that the council's assurance statements properly reflect the risk environment

Key considerations

Certification work

- 3 Appendix A sets out the certification letter from Grant Thornton on the housing benefit subsidy claim submitted by Herefordshire Council. The letter notes a fee variation of £2,544 for the completion of additional documentations required by DWP. The letter provides details of the claims and returns certified for 2015/16. The audit findings are comparable with previous years and the recommendations have been agreed.
- 4 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 audit certification.

Community impact

- 5 Effective audit helps ensure the council is transparent about the way in which it conducts business and that it does so efficiently and effectively in line with the values of the council and the corporate plan priority to secure better services, quality of life and value for money.

Equality duty

- 6 None.

Financial implications

- 7 None, the additional external audit fee referred to in appendix A is as approved in previous reports.

Legal implications

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

Risk management

- 9 The work did not identify any significant risks. Some minor improvements in working practice to minimise future fee costs are being actioned.

Consultees

10 None.

Appendices

Appendix A – certification letter

Background papers

None