

AUDIT COMMITTEE
8 APRIL 2024

ANNUAL GRANTS CERTIFICATION REPORT 2021/22

SUMMARY REPORT

Purpose of the Report

1. To present the Annual Grants Certification Report 2021/22 and the results of the external audit testing.

Information and Analysis

2. The Council engaged its external auditors Ernst & Young (EY) to act as reporting accountants (as per the regulations) in respect of the Housing Subsidy claim, Teachers Pensions and the Housing Pooling return.
3. The external audit work identified that the Housing Subsidy claim certified, did not require a qualification letter although there were minor errors in the sample that amounted to £11.17 and a number of classification errors with a net effect of nil which were corrected in the revised claim form.
4. With regard to the Housing Pooling return, EY identified 2 minor exceptions, both of which were discrepancies on the number of disposals and the stock balance as at the end of March 2022.
5. The Teachers Pension return was submitted on time and EY confirmed that 'No substantive issues were identified from the procedures completed'. Minor differences of £0.04 and -£0.20 were identified as rounding differences.
6. EY did not identify any significant issues that required being brought to the attention of Members from any of these claims.
7. The total charge to the Council for each of the grants is as follows:

| | |
|-------------------------|---------------|
| | £ |
| Housing Benefit subsidy | 11,550 |
| Teachers' Pension | 5,800 |
| Housing Pooling Return | <u>10,000</u> |
| Total | <u>27,350</u> |

Recommendation

8. It is recommended that Audit Committee note the contents of the report.
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Reason

9. The recommendation is supported as it comprises part of the Council's corporate governance arrangements.

Elizabeth Davison
Group Director of Operations

Background Papers

Judith Murray: Extension 5204

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| S17 Crime and Disorder | There are no specific issues which relate to crime and disorder. |
| Health and Well Being | There is no specific health and well being impact. |
| Carbon Impact | There is no specific carbon impact. |
| Diversity | There is no specific diversity impact. |
| Wards Affected | All wards are affected equally. |
| Groups Affected | All groups are affected equally. |
| Budget and Policy Framework | This report does not affect the budget or policy framework. |
| Key Decision | This is not a key decision. |
| Urgent Decision | This is not an urgent decision. |
| Corporate Plan | There is no specific relevance to the strategy beyond the report comprising part of the Council's governance arrangements. |
| Efficiency | There is no specific efficiency impact. |
| Impact on Looked After Children and Care Leavers | The report does not impact upon Looked After Children or Care Leavers. |
