



AUDIT COMMITTEE

5TH JANUARY 2016

AGENDA ITEM (9)

GRANT THORNTON - CERTIFICATION WORK FOR THE YEAR ENDING 31ST MARCH 2015

Accountable Member	Audit Committee
Accountable Officer	Jenny Poole Chief Finance Officer 01285 623313 jenny.poole@cotswold.gov.uk

Purpose of Report	To receive a letter from Grant Thornton, the Council's external auditors, setting out the outcome from the certification work carried out on the Housing Benefit subsidy return for 2014/15
Recommendation(s)	That the Certification Work for the financial year ending 31st March 2015 be noted
Reason(s) for Recommendation(s)	The Audit Committee receives and considers reports from the Council's external auditors.

Ward(s) Affected	None
Key Decision	No
Recommendation to Council	No

Financial Implications	None
Legal and Human Rights Implications	None
Environmental and Sustainability Implications	None
Human Resource Implications	None
Key Risks	None
Equalities Impact Assessment	Not Required

Related Decisions	None
Background Documents	None

Appendices	Appendix 'A' - Grant Thornton 'Certification work for Cotswold District Council for the year ended 31 March 2015'
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Performance Management Follow Up	None
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Background Information

1. A copy of the Grant Thornton letter relating to the outcome from work carried out to certify the housing benefit subsidy claim for 2014/15 is attached at **Appendix 'A'**.
2. Testing from an initial sample of twenty rent allowance cases identified one error where earnings data had been incorrectly entered (leading to an underpayment of benefit) and a second case where evidence of earnings was not available (although there was documentary evidence of a meeting between the claimant and an officer). As a result of these findings, an additional forty earner-related cases were checked. Further errors were identified in six cases.
3. A further issue was identified with regard to updating a system parameter on polygamous marriages. Although the Council does not have any relevant cases, it was not possible to provide evidence of this fact to Grant Thornton. Grant Thornton has agreed to work with this Council so that this evidence can be provided in 2015/16.
4. Following the audit, the subsidy return (£20.3m) was not adjusted. However, it was qualified.
5. The Council is now awaiting a response from the Department for Works and Pensions with regard to finalising the subsidy claim for the financial year 2014/15.

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