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Certification of grants and returns 2012/13

Rutland County Council

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Introduction and background	<p>This report summarises the results of work on the certification of the Council's 2012/13 grant claims and returns.</p> <ul style="list-style-type: none"> ■ For 2012/13 we certified: <ul style="list-style-type: none"> – 1 grant with a total value of £7.6m; and – 2 returns with a total value of £10.2m. 	<p>-</p>
Certification results	<p>We issued unqualified certificates for all grants and returns.</p>	<p>Page 3-4</p>
Audit adjustments	<p>No adjustments to the amount of grant due were necessary as a result of our certification work this year.</p>	<p>Page 3-4</p>
The Council's arrangements	<p>The Council has continued to operate good arrangements for preparing its grants and returns and supporting our certification work</p> <p>All grants and returns were submitted on a timely basis and had been correctly identified as requiring certification in line with the Certification Instruction Index issued by the Audit Commission.</p> <p>The working papers and other records kept in relation to grants and returns were of the required standard.</p>	<p>Page 3-4</p>
Fees	<p>Our overall fee for the certification of grants and returns was £10,700</p> <p>The total fee for the year was unchanged from the indicative fee set by the Audit Commission. The total fee for the previous year was £14,930.</p>	<p>Page 5</p>

Certification of grants and returns 2012/13

Summary of certification work outcomes

Overall, we certified 3 grants and returns. All were unqualified with no amendment to the amount of grant due.

Detailed comments are provided overleaf.

Detailed below is a summary of the key outcomes from our certification work on the Council's 2012/13 grants and returns, showing where either audit amendments were made as a result of our work or where we had to qualify our audit certificate.

A qualification means that issues were identified concerning the Council's compliance with a scheme's requirements that could not be resolved through adjustment. In these circumstances, it is likely that the relevant grant paying body would require further information from the Council to satisfy itself that the full amounts of grant claimed are appropriate.

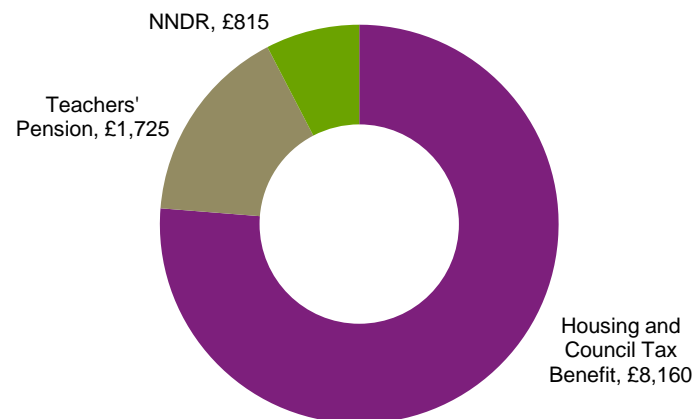
	Comments overleaf	Qualified certificate	Significant adjustment	Unqualified but Minor adjustment	Unqualified certificate
Housing and Council Tax Benefits Scheme	1				
Teachers' Pension Return	2				
National Non Domestic Rates Return					1
		0	0	2	1

This table summarises the key issues behind each of the adjustments that were identified on the previous page.

Ref	Summary observations	Amendment
1	Housing and Council Tax Benefit Scheme <ul style="list-style-type: none"> The claim was amended to correct a small number of minor errors identified during the testing of payments made to claimants. The corrections did not change the overall amount of grant due to the Council. 	+/- £0
2	Teachers' Pension Return <ul style="list-style-type: none"> The Teachers' Pension Agency provided the Council with the wrong form for completion. A replacement form was completed by the Council before we certified it. There were no other amendments to the amounts reported in the return. 	+/- £0

Our overall fee for the certification of grants and returns has been contained within the original estimate.

Breakdown of certification fees 2012/13



Breakdown of fee by grant/return		
	2012/13 (£)	2011/12 (£)
Housing and Council Tax Benefits Scheme	8,160	11,790
Teachers' Pension Return	1,725	1,527
National Non-Domestic Rates Return	815	1,090
Planning and Reporting	0	523
Total fee	10,700	14,930

The Audit Commission changed its fee regime for certifying grants and returns in 2012/13. It set an indicative fee for the Council of £10,700, based on a 40% reduction on the fees for certifying the 2010/11 claims/returns.

The actual fee we charged was in line with the indicative fee.



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