



Annual Report on grants and returns 2016/17

Rutland County Council

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**The contacts at KPMG
in connection with this
report are:**

Tony Crawley

Director

KPMG LLP (UK)

Tel: **0116 256 6067**

tony.crawley@kpmg.co.uk

Mike Norman

Manager

KPMG LLP (UK)

Tel: **0115 935 3554**

michael.norman@kpmg.co.uk

David Schofield

Assistant Manager

KPMG LLP (UK)

Tel: **0116 256 6074**

david.schofield@kpmg.co.uk

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External auditors do not act as a substitute for the audited body's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

We are committed to providing you with a high quality service. If you have any concerns or are dissatisfied with any part of KPMG's work, in the first instance you should contact Tony Crawley, the engagement lead to the Authority, who will try to resolve your complaint. If you are dissatisfied with your response please contact the national lead partner for all of KPMG's work under our contract with Public Sector Audit Appointments Limited, Andrew Sayers (andrew.sayers@kpmg.co.uk). After this, in relation to the certification of the Housing Benefit Subsidy grant claim, if you are still dissatisfied with how your complaint has been handled you can access PSAA's complaints procedure by emailing generalenquiries@psaa.co.uk, by telephoning 020 7072 7445 or by writing to Public Sector Audit Appointments Limited, 3rd Floor, Local Government House, Smith Square, London, SW1P 3HZ.

Headlines

Introduction and background

This report summarises the results of work we have carried out on the Authority's 2016/17 grant claims and returns.

This includes the work we have completed under the Public Sector Audit Appointment certification arrangements, as well as the work we have completed on other returns under separate engagement terms. The work completed in 2016/17 is:

- Under the Public Sector Audit Appointments arrangements we certified one claim – the Authority's 2016/17 Housing Benefit Subsidy claim. This had a value of £5,527,010.
- Under a separate assurance engagement we provided a Reporting Accountant's report on the Authority's 2016/17 Teachers' Pensions return. This had a value of £463,256.

Certification and assurance results

Our certification work on Housing Subsidy Benefit claim included:

- agreeing standard rates, such as for allowances and benefit incomes, to the DWP Circular communicating the value of each rate for the year;
- sample testing of benefit claims to confirm that the entitlement had been correctly calculated and was supported by appropriate evidence;
- undertaking an analytical review of the claim form considering year-on-year variances and key ratios;
- confirming that the subsidy claim had been prepared using the correct benefits system version; and
- completing testing in relation to modified schemes payments, uncashed cheques and verifying the accurate completion of the claim form.

Following the completion of our work, the claim was unqualified.

We gave an unqualified Accountant's Report on the Teachers' Pension return.

The Housing Benefit Subsidy claim was adjusted to correct minor errors identified during the certification work. This resulted in a £232 increase in the amount of subsidy due to the Authority. No amendments were made to the Teachers' Pension return.

Recommendations

There are no recommendations to the Authority arising from our work this year.

Fees

Our fee for certifying the Authority's 2016/17 Housing Benefit Subsidy grant was £5,385 plus VAT, which is in line with the indicative fee set by PSAA.

Our fee for the Teachers' Pension return engagement (£3,500 plus VAT) was agreed directly with the Authority.

Summary of reporting outcomes

Overall, we carried out work on two grants and returns:

- both were unqualified
- one required minor adjustment.

The fees we charged were consistent with the indicative fee set by PSAA and the fee agreed directly with you.

We have made no recommendations as a result of the work carried out this year.

Detailed below is a summary of the reporting outcomes from our work on the Authority’s 2016/17 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 or assurance report.

A qualification means that issues were identified concerning the Authority’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 will require further information from the Authority to satisfy itself that the full amounts of grant claimed are appropriate.

	Qualified	Significant adjustment	Minor adjustment	Unqualified
Public Sector Audit Appointments regime				
— Housing Benefit Subsidy			●	●
Other assurance engagements				
— Teachers’ Pension Return				●

The Housing Subsidy Benefit claim was adjusted to correct minor errors identified during the certification work. This resulted in a £232 increase in the amount of subsidy due to the Authority.

Fees charged

Public Sector Audit Appointments (PSAA) certification arrangements - PSAA set an indicative fee for our work on the Authority’s Housing Benefit Subsidy claim in 2016/17 of £5,385 plus VAT. Our actual fee was the same as the indicative fee, and this compares to the 2015/16 fee for this claim of £4,850 plus VAT.

Grants subject to other assurance engagements - The fee for our assurance work on the Teachers’ Pension Return was agreed directly with the Authority. Our fee for 2016/17 was £3,500 plus VAT (2015/16 £2,500 plus VAT).

Recommendations

We have made no recommendations as a result of the work carried out this year. There are no recommendations from last year’s work that needed to be followed up.



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