

KPMG Annual Report on grants and returns work 2014/15

Rutland County Council
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in connection with this
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Introduction and background	<p>This report summarises the results of work we have carried out on the Council's 2014/15 grant claims and returns.</p> <p>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 grants/returns under separate engagement terms. The work completed in 2014/15 is:</p> <ul style="list-style-type: none"> ■ Under the Public Sector Audit Appointment arrangements we certified one claim – the Council's 2014/15 Housing Benefit Subsidy claim. This had a value of £5,738,937 ■ Under separate assurance engagements we provided a Reporting Accountant's report on the Council's 2014/15 Teachers' Pensions return. This had a value of £649,468. 	-
Certification results	We gave an unqualified certificate on the Council's Housing Benefit Subsidy claim, and an unqualified Accountant's Report on the Teachers' Pension return.	Page 3
Audit adjustments	No adjustments were necessary to the Council's grant claim or return as a result of our work this year.	Page 3
Fees	<p>The indicative fee for our work on the Council's 2014/15 Housing Benefit Subsidy was set by Public Sector Audit Appointments at £7,180. The actual fee for this work was £7,180.</p> <p>Our fee for the Teachers' Pension assurance engagement was subject to agreement directly with the Council and was £2,500.</p>	Page 3

Summary of reporting outcomes and fees

Overall, we carried out work on 2 grants and returns:

All were unqualified with no amendments required as a result of our audit work.

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.

Reporting outcomes

Detailed below is a summary of the reporting outcomes from our work on the Council's 2014/15 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 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 will require further information from the Council to satisfy itself that the full amounts of grant claimed are appropriate.

	Qualified	Significant adjustment	Minor adjustment	Unqualified
Public Sector Audit Appointments arrangements				
■ Housing Benefit Subsidy				
Other assurance engagements				
■ Teachers' Pension Return				

No adjustments needed to be made to either of the grants/returns as a result of our audit work.

Fees charged

Public Sector Audit Appointments (PSAA) certification arrangements - PSAA set an indicative fee for our work on the Council's Housing Benefit Subsidy claim in 2014/15 of £7,180. Our actual fee was the same as the indicative fee, and this compares to the 2013/14 fee for this claim of £6,466.

Grants subject to other assurance engagements - The fee for our assurance work on the Teachers' Pension Return was agreed directly with the Council. Our fee for 2014/15 was £2,500 (2013/14 £2,000).

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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