

 <b>Finance and Audit Scrutiny Committee</b> <b>13 March 2012</b>		<b>Agenda Item No. 7a</b>
<b>Title</b>	External Audit Report – Certification of claims and returns – annual report	
<b>For further information about this report please contact</b>	Mike Snow 01926 456800 <a href="mailto:Mike.snow@warwickdc.gov.uk">Mike.snow@warwickdc.gov.uk</a>	
<b>Service Area</b>	Finance	
<b>Wards of the District directly affected</b>	N/A	
<b>Is the report private and confidential and not for publication by virtue of a paragraph of schedule 12A of the Local Government Act 1972, following the Local Government (Access to Information) (Variation) Order 2006</b>	No	
<b>Date and meeting when issue was last considered and relevant minute number</b>		
<b>Background Papers</b>		

<b>Contrary to the policy framework:</b>	No
<b>Contrary to the budgetary framework:</b>	No
<b>Key Decision?</b>	No
<b>Included within the Forward Plan? (If yes include reference number)</b>	No

<b>Officer/Councillor Approval</b>		
With regard to officer approval all reports <u>must</u> be approved by the report author's relevant director, Finance, Legal Services and the relevant Portfolio Holder(s).		
<b>Officer Approval</b>	<b>Date</b>	<b>Name</b>
Deputy Chief Executive	28/2/12	Andy Jones
Chief Executive		
CMT		
Section 151 Officer		Author
Legal		
Finance		
Portfolio Holder(s)		
<b>Consultation Undertaken</b>		
Please insert details of any consultation undertaken with regard to this report.		
<b>Final Decision?</b>		Yes/No
<b>Suggested next steps (if not final decision please set out below)</b>		

## **1. SUMMARY**

- 1.1.1 The Council's external auditors are required to audit several grants and returns that are prepared by council officers each year. A separate report has been issued on these claims and returns relating to 2010/11.

## **2. RECOMMENDATION**

- 2.1 The Committee considers the Certification of Claims and Returns – Annual Report and if necessary agrees any further information required from either officers or the Council's auditors.

## **3. REASONS FOR THE RECOMMENDATION**

- 3.1 The Certification of claims and returns – annual report should be considered by the Finance and Audit Scrutiny Committee. The external auditors will be present at the meeting to discuss the report and answer any questions.
- 3.2 Of the nine claims referred to in the report, only two required any amendment. The report draws attention to how well the audit of the claims went, especially with regard to the Benefits and AWM claims. No claims have been subject to a qualification letter. Of particular note is the Benefit claim not being subject to a qualification; given the complexity of this claim, these claims are frequently qualified.

## **4. ALTERNATIVE OPTION CONSIDERED**

- 4.1 No alternatives are proposed as it is within the remit of the Committee to consider reports from the external auditors.

## **5. BUDGETARY FRAMEWORK**

- 5.1 Overall, the cost of the grants audits has reduced by £22,000 from 2009/10. Whilst this may be partly explained by fewer claims (notably for AWM), overall the auditors have been able to place more reliance on officers' work, and work within the core audit.

## **6. POLICY FRAMEWORK**

- 6.1 Bringing this report to members' attention is recognised as good governance.