

Certification report 2012/13 for Warwick District Council

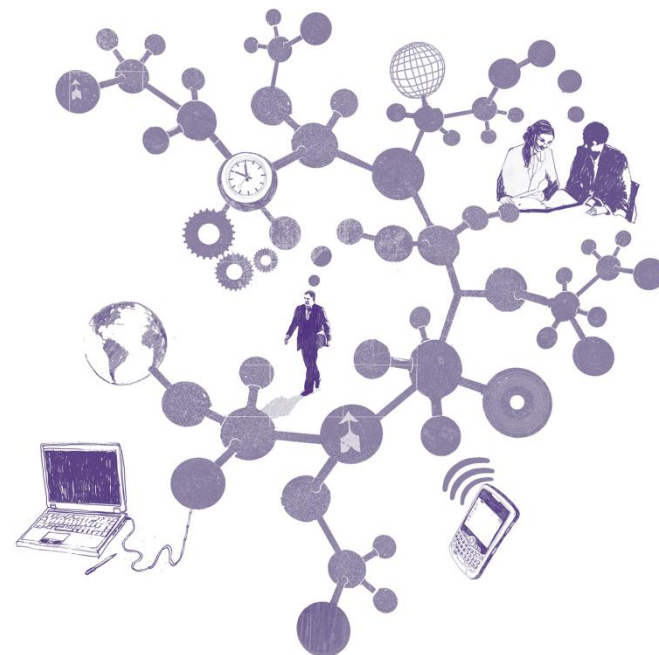
Year ended 31 March 2013

December 2013

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Section 1: Executive summary

01. Executive summary

02. Results of our certification work

The number of claims or returns requiring certification under the Audit Commission regime continues to decrease. This year, following changes to the HRA subsidy regime, we were not required to certify that claim. Of the three claims we certified, all were submitted to us on time, and we were able to complete our work before the certification deadlines.

Testing on the housing and council tax benefit claim identified a small number of errors and these required additional work to evaluate and quantify. This claim was subject to a qualification letter.

The two other claims were certified unqualified, and without amendment.

Executive summary

Introduction

We are required to certify certain of the claims and returns submitted by Warwick District Council ('the Council'). This certification typically takes place six to nine months after the claim period and represents a final but important part of the process to confirm the Council's entitlement to funding.

We have certified three claims and returns for the financial year 2012/13 relating to expenditure of £103.9 million.

This report summarises our overall assessment of the Council's management arrangements in respect of the certification process and draws attention to significant matters in relation to individual claims.

Approach and context to certification

Arrangements for certification are prescribed by the Audit Commission, which agrees the scope of the work with each relevant government department or agency, and issues auditors with a Certification Instruction (CI) for each specific claim or return.

Key messages

A summary of all claims and returns subject to certification is provided at Appendix A. The key messages from our certification work are summarised in the table below and set out in detail in the next section of the report.

Aspect of certification arrangements	Key Messages	RAG rating
Submission & certification	All claims were submitted on time to audit and they were all certified within the required deadline.	<div><div></div>Green</div>
Accuracy of claim forms submitted to the auditor (including amendments & qualifications)	Two of the three claims were certified unqualified and without amendment. However, there were a small number of errors in the Housing and Council Tax Benefit claim. This resulted in additional work, and the claim being qualified.	<div><div></div>Amber</div>
Supporting working papers	Supporting working papers for the claims and returns continue to be of a good standard. Officers responded to any queries promptly and were very co-operative. These factors enabled certification within the deadlines.	<div><div></div>Green</div>

The way forward

We have not made any recommendations for further improvement in the preparation of claims.

Acknowledgements

We would like to take this opportunity to thank the Council officers for their assistance and co-operation during the course of the certification process.

Grant Thornton UK LLP
December 2013

Section 2: Results of our certification work

01. Executive summary

02. Results of our certification work

All three claims were submitted to us and certified on time. There were a small number of errors identified in the housing and council tax benefit claim. These resulted in the claim being amended and qualified. Given the complexity of the regulations and the number of claims being processed, the issues identified are consistent with our expectations.

Results of our certification work

Key messages

We have certified three claims and returns for the financial year 2012/13 relating to expenditure of £103.9 million.

The Council's performance in preparing claims and returns is summarised below:

Performance measure	Target	Achievement in 2012/13		Achievement in 2011/12		Direction of travel
		No.	%	No.	%	
Claims submitted on time	100%	3	100	4	100	↔
Claims certified on time	100%	3	100	4	100	↔
Claims certified with amendment	0%	1	33	1	25	↓
Claims certified with qualification	0%	1	33	1	25	↓

This analysis of performance shows that:

- all claims were submitted and certified on time; and
- the housing and council tax benefit claim was amended and qualified.

Details of the certification of all claims and returns are included at Appendix A.

Significant findings

We do not have any significant findings to bring to your attention.

Certification fees

The Audit Commission set an indicative scale fee for grant claim certification based on 2010/11 certification fees for each audited body. The indicative scale fee for the Council for 2012/13 is £10,850. We are not proposing any variations to this fee.

Appendices

Appendix A: Details of claims and returns certified for 2012/13

Claim or return	Value (£)	Amended?	Amendment (£)	Qualified?	Comments
Pooling of Housing Capital Receipts	1,293,138	No	Nil	No	Good quality working papers were provided and no amendments to the claim were required.
Housing & Council Tax Benefit Claim	40,251,299	Yes	9,427	Yes	Our work identified a small number of errors, resulting in the claim being amended and qualified.
National Non-Domestic Rates	62,411,240	No	Nil	No	Good quality working papers were provided and no amendments to the claim were required.



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