

DECISION-MAKER:	GOVERNANCE COMMITTEE		
SUBJECT:	EXTERNAL AUDIT – CERTIFICATION of CLAIMS AND RETURNS 2012/13		
DATE OF DECISION:	3 FEBRUARY 2014		
REPORT OF:	CHIEF INTERNAL AUDITOR		
<u>CONTACT DETAILS</u>			
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STATEMENT OF CONFIDENTIALITY

N/A

BRIEF SUMMARY

The purpose of this paper is to provide the Governance Committee with the outcomes of the external auditor's Certification of Claims and Returns – Annual Report 2012/13.

Local authorities claim large sums of public money in grants and subsidies from central government and other grant-paying bodies and are required to complete returns providing financial information to government departments.

The 'Certification of claims and returns – annual report' summarises the findings from the external auditor's certification of 2012/13 claims. It includes the messages arising from their assessment of the Council's arrangements for preparing claims and returns and information on claims that were amended or qualified.

Of the work carried out on four claims and returns, the external auditor issued a qualification letter with their certificate on the 2012/13 Housing and Council Tax Benefits grant claim.

RECOMMENDATIONS:

- (i) to note the External Auditor's annual report on the Certification of Claims and Returns 2012/13 as attached.

REASONS FOR REPORT RECOMMENDATIONS

1. The Governance Committee's Terms of Reference require it to be satisfied and provide assurance that appropriate action is being taken on risk and internal control related issues identified by the external auditors. Specifically, the Committee has responsibility for oversight of the reports of external audit.

ALTERNATIVE OPTIONS CONSIDERED AND REJECTED

2. None

DETAIL (Including consultation carried out)

3. The following external audit report is attached for consideration in the appendix:

- Certification of Claims and Returns – Annual Report 2012/13

The external auditor will be in attendance at the Committee meeting to answer any questions. The report, as attached Appendix 1, has been discussed and agreed with the appropriate officers.

RESOURCE IMPLICATIONS

Capital/Revenue

4. None

Property/Other

5. None

LEGAL IMPLICATIONS

Statutory power to undertake proposals in the report:

6. The Accounts and Audit (England) Regulations 2011 state ‘a relevant body must undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control’.

Other Legal Implications:

7. None

POLICY FRAMEWORK IMPLICATIONS

8. None

KEY DECISION? No

WARDS/COMMUNITIES AFFECTED:	
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SUPPORTING DOCUMENTATION

Appendices

1.	External Audit Certification of Claims and Returns – Annual Report 2012/13
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Documents In Members' Rooms

1.	None
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Equality Impact Assessment

Do the implications/subject of the report require an Equality Impact Assessment (EIA) to be carried out.	No
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Other Background Documents

Equality Impact Assessment and Other Background documents available for inspection at:

Title of Background Paper(s)

Relevant Paragraph of the Access to Information Procedure Rules / Schedule 12A allowing document to be Exempt/Confidential (if applicable)

1.	None	
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