

AUDIT COMMITTEE

Date of Meeting	Wednesday, 13 July 2016
Report Subject	Certification of Grant Claims and Returns 2014/15
Report Author	Corporate Finance Manager

EXECUTIVE SUMMARY

The purpose of the report is to inform Members of the grant claim certification for the year ended 31st March 2015.

The Council's external auditors, the Wales Audit Office (WAO) are required to report annually on the certification of grant claims and returns and the annual report for 2014/15 is appended to this report.

The Finance Management Team has considered the report in detail, and has developed an action plan to address the findings and recommendations in the report.

RECOMMENDATIONS

1	Members are requested to note the content of the Grant Claim Certification for 2014/15.
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REPORT DETAILS

1.00	EXPLAINING THE GRANTS CERTIFICATION REPORT 2014/15
1.01	The Council's external auditors, the Wales Audit Office (WAO) are required to report annually on the certification of grant claims and returns and the annual report for 2014/15 is appended to this report.

1.02	The Finance Management Team has considered the report in detail, and has developed an action plan to address the findings and recommendations in the report. One of the areas identified was to continue with the improvements made to the format of the grant completion checklist which now also includes a requirement for the relevant service manager to sign off that all expenditure has been incurred in compliance with contract procedure rules.
1.03	As previously discussed at this Committee the WAO provided two interactive training sessions in June and August last year which were mandatory for all officers responsible for dealing with grants.
1.04	In relation to the overall grants total of £135m, the net adjustment to claims of £0.128m is a relatively small proportion and did not result in a financial loss to the council as the adjusted claims reflected the actual amounts due to the Council.
1.05	Whilst there has been some improvement compared with the previous year there is still further work to be done to improve the quality of the claims and Officers will continue to work alongside WAO in addressing specific issues as they arise.

2.00	RESOURCE IMPLICATIONS
2.01	As set out in the Audit report.

3.00	CONSULTATIONS REQUIRED / CARRIED OUT
3.01	The report has been shared with staff with responsibility for dealing with grants.

4.00	RISK MANAGEMENT
4.01	As set out in the report.

5.00	APPENDICES
5.01	WAO Report.

6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	Contact Officer: Gary Ferguson - Corporate Finance Manager Telephone: 01352 702271 E-mail: gary_ferguson@flintshire.gov.uk

7.00	GLOSSARY OF TERMS
7.01	<p>Wales Audit Office: works to support the Auditor General as the public sector watchdog for Wales. They aim to ensure that the people of Wales know whether public money is being managed wisely and that public bodies in Wales understand how to improve outcomes.</p> <p>Grant - A financial assistance mechanism providing money, property, or both to an eligible entity to carry out an approved project or activity.</p> <p>Certification - A statement, signed by an applicant or grantee as a prerequisite for receiving funds, that it (1) meets or will adhere to certain conditions and/or (2) will undertake or not undertake certain actions.</p> <p>Grant Completion Checklist – A template produced to determine the evidence and information required to be prepared to support a grant claim submission.</p> <p>Financial Year: the period of 12 months commencing on 1 April.</p> <p>Revenue: a term used to describe the day to day costs of running Council services and income deriving from those services. It also includes charges for the repayment of debt, including interest, and may include direct financing of capital expenditure.</p> <p>Budget: a statement expressing the Council’s policies and service levels in financial terms for a particular financial year. In its broadest sense it includes both the revenue budget and capital programme and any authorised amendments to them.</p>