

AUDIT COMMITTEE

Date of Meeting	Wednesday, 15 March 2017
Report Subject	Certification of grants and returns 2015/16
Cabinet Member	Leader of the Council and Cabinet Member for Finance
Report Author	Corporate Finance Manager
Type of Report	Operational

EXECUTIVE SUMMARY

The purpose of the report is to inform Members of the grant claim certification for the year ended 31st March 2016.

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 2015/16 is appended to this report.

The Finance Management Team has considered the report in detail and has addressed the specific findings contained in the report as required.

It is pleasing to note that the WAO have recognised the improvement made with the production and submission of grant claims from previous years and it is important that the Council further builds on this progress to make further enhancements for the 2016/17 audit.

RECOMMENDATIONS

1	Members are requested to note the content of the Grant Claim Certification for 2015/16.
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REPORT DETAILS

1.00	EXPLAINING THE GRANT CERTIFICATION REPORT 2015/16
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 2015/16 is appended to this report.
1.02	The Finance Management Team has considered the report in detail and has addressed the specific findings contained in the report as required.
1.03	In relation to the overall grants total of £156m, the net adjustment to claims of £6,633 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.
1.04	It is pleasing to note that the WAO have recognised the improvement made with the production and submission of grant claims from previous years and it is important that the Council further builds on this progress to make further enhancements for the 2016/17 audit.
1.05	As with previous years Officers will continue to work alongside WAO to further improve the quality of the claims and address 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	Appendix 1 – Certification of Grants and Returns 2015-16, Wales Audit Office report

6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	<p>Contact Officer: Gary Ferguson (Corporate Finance Manager)</p> <p>Telephone: (01352) 702271</p> <p>E-mail: gary.ferguson@flintshire.gov.uk</p>

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>