

FLINTSHIRE COUNTY COUNCIL

REPORT TO: **AUDIT COMMITTEE**

DATE: **WEDNESDAY, 3 JUNE 2015**

REPORT BY: **CORPORATE FINANCE MANAGER**

SUBJECT: **CERTIFICATION OF GRANT CLAIMS AND RETURNS**
2013/14

1.00 PURPOSE OF REPORT

1.01 The purpose of the report is to inform Members of the grant claim certification for the year ended 31st March 2014.

2.00 BACKGROUND

2.01 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 2013/14 is appended to this report. WAO will be in attendance at the meeting to present the report and to respond to members' comments and questions in relation to their audit findings. Council officers will be able to respond in relation to issues raised in the audit and the actions being taken to address them.

3.00 CONSIDERATIONS

3.01 The Corporate Finance Management Team (CFMT) has considered the report in detail, and has developed an action plan to address the findings and recommendations in the report. This plan will be closely monitored and reviewed in July and October 2015 to ensure that appropriate actions have been taken to address the recommendations.

3.02 In relation to the overall grants total of £183m, the net adjustment to claims of £0.224m is a relatively small proportion. It should be noted that this does not represent the overall loss of income to the Council, due to the fact that £0.200m of this figure relates to the timing of the receipt of grant income. However it is recognised that there have been a number of new issues raised and that there is further work to be done to improve the quality of the claims. Throughout the year, Officers have worked alongside WAO in addressing any particular issues as they arise and have identified a number additional controls to be introduced with immediate effect.

3.04 To support these controls WAO have offered to undertake two interactive training sessions in June and August this year which will be mandatory for all officers responsible for dealing with grants. In addition a pre audit check will be introduced this financial year to highlight any

particular issues prior to audit, to identify any issues that require additional supporting evidence which can then be submitted prior to the commencement of the audit.

4.00 RECOMMENDATIONS

4.01 Members are requested to note the content of the Grant Claim Certification for 2013/14.

5.00 FINANCIAL IMPLICATIONS

5.01 As detailed in the Audit report.

6.00 ANTI POVERTY IMPACT

6.01 None.

7.00 ENVIRONMENTAL IMPACT

7.01 None.

8.00 EQUALITIES IMPACT

8.01 None.

9.00 PERSONNEL IMPLICATIONS

9.01 None.

10.00 CONSULTATION REQUIRED

10.01 None.

11.00 CONSULTATION UNDERTAKEN

11.01 None.

12.00 APPENDICES

12.01 WAO Report

**LOCAL GOVERNMENT (ACCESS TO INFORMATION ACT) 1985
BACKGROUND DOCUMENTS**

Contact Officer: Gary Ferguson
Telephone: 01352 702271
Email: gary.ferguson@flintshire.gov.uk