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Certification of grants and returns 2010/11

Cheltenham Borough Council

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in connection with this
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Introduction and background	<p>This report summarises the results of work on the certification of the Council's 2010/11 grant claims and returns.</p> <ul style="list-style-type: none"> ■ For 2010/11 we certified: <ul style="list-style-type: none"> – Six grants and returns with a total value of £98million. 	
Certification results	<p>We issued five unqualified certificates and one qualified certificate for the grants and returns</p>	Pages 3 – 4
Audit adjustments	<p>Adjustments were necessary to two of the Council's grants and returns as a result of our certification work this year.</p> <ul style="list-style-type: none"> ■ However, all adjustments were insignificant in nature which is in line with the prior year audit. ■ See Summary Outcomes section for further details. 	Pages 3 – 4
The Council's arrangements	<p>The Council has good arrangements for preparing its grants and returns and supporting our certification work</p>	Page 5
Fees	<p>Our overall fee for the certification of grants and returns is in line with last year.</p> <ul style="list-style-type: none"> ■ The fee for grants and certification is £26,080 (2009/10: £26,232). 	Page 6

Certification of grants and returns 2010/11

Summary of certification work outcomes

Overall, we certified 6 grants and returns:

- 4 were unqualified with no amendment;
- 1 was unqualified but required some amendment to the final figures; and
- 1 required a qualification to our audit certificate.

Detailed comments are provided on page 4.

Detailed below is a summary of the key outcomes from our certification work on the Council's 2010/11 grants and returns, showing where either audit amendments were made as a result of our work or where we had to qualify our audit certificate.

A qualification means that issues were identified concerning the Council's compliance with a scheme's requirements that could not be resolved through adjustment. In this circumstance of the qualification detailed in number 1 below, it is unlikely that the relevant grant paying body will require further information from the Council as a result of the minor technical qualification.

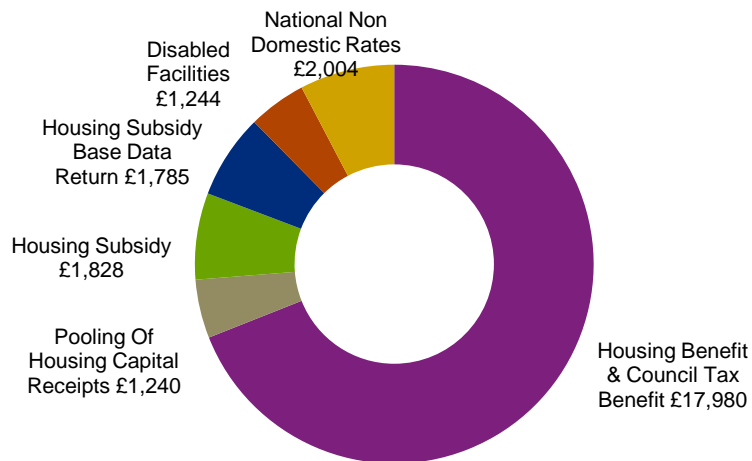
	Comments overleaf	Qualified certificate	Significant adjustment	Minor adjustment	Unqualified certificate
Housing Benefits and Council Tax Benefit claim	1				
Pooling Of Capital Housing Receipts					
Housing Subsidy					
Housing Subsidy Base Data Return	2				
Disabled Facilities					
National Non Domestic Rates					
		1	0	2	5

This table summarises the key issues behind each of the adjustments or qualifications that were identified on the previous page.

Ref	Summary observations	Amendment
1	<p>Housing Benefits and Council Tax Benefits claim</p> <ul style="list-style-type: none"> Minor amendments of £5,322, were required to ensure that the claim presented for audit reconciled to the Housing Benefits system. As in previous years a qualification report was issued to reflect that the benefit granted figures in the claim form and the benefit granted figures used in the reconciliation differed by £303. As in previous years, officers had identified and corrected the adjustments before submitting the form to DWP and to audit; however, the instructions to auditors require that we report the difference in the reconciliation. 	+ £5,322
2	<p>Housing Subsidy Base Data Return</p> <ul style="list-style-type: none"> The number of shared ownership non PFI dwellings on 1 April 2011 (cell F002DS) had been incorrectly entered into Cell F002DP (the number of PFI dwellings which were <i>not</i> shared ownership dwellings on 1st April 2011). The claim was updated to reflect the correct underlying data. 	£0

Our overall fee for the certification of grants and returns is in line with last years fee.

Breakdown of certification fees 2010/11



Breakdown of fee by grant/return		
	2010/11	2009/10
	£	£
Housing Benefit & Council Tax Benefit	17,980	15,932
Pooling Of Housing Capital Receipts	1,240	1,147
Housing Subsidy	1,828	1,922
Housing Subsidy Base Data Return	1,785	2,517
Disabled Facilities	1,244	1,237
National Non Domestic Rates	2,004	3,477
Total fee	26,080	26,232

Our initial estimated fee for certifying 2010/11 grants and returns was £25,226. The actual fee charged of £26,080 was close to the initial estimate.



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