

Southend-on-Sea Borough Council

Agenda
Item No.

Report of the Strategic Director (Finance and Resources)

to

Audit Committee

on

27th March 2019

Report prepared by: BDO External Auditor

BDO: Grant Claims and Returns Certification Report for the Year ended 31 March 2018

A Part 1 Public Agenda Item

1. Purpose of Report

- 1.1 To present the External Auditor's Grant Claim and Return Certification Report for 2017/18 to the Audit Committee.

2. Recommendation

- 2.1 The Audit Committee accepts the Grant Claim and Return Certification Report for 2017/18.**

3. Background

- 3.1 The Public Sector Audit Appointments Limited (PSAA) mandates that the results of certification work will be produced annually by February each year to highlight errors, adjustments and qualifications arising in claims.

4. Corporate Implications

- 4.1 Contribution to the Southend 2050 Road Map

Audit work provides assurance and identifies opportunities for improvements that contribute to the delivery of all Southend 2050 outcomes.

- 4.2 Financial Implications

BDO act as an agent of PSAA in the certification of grant claims and returns work. Fee scales for certifying the Housing and Council Tax Benefits grant claim is set by PSAA. The scale fee set for 2017/18 was £22,226.

- 4.3 Legal Implications

The Council is required to have an external audit of its activities that complies with the requirements of the National Audit Offices' Code of Audit Practice (the Code). By considering this report, the Committee can satisfy itself that this requirement is being discharged.

- 4.4 People Implications

None.

4.5 Property Implications

None.

4.5 Consultation

None.

4.6 Equalities and Diversity Implications

None.

4.7 Risk Assessment

The Council receives significant funding streams that require external audit to certify that the funding has been used in accordance with the funders' expectations. This funding would be at risk if external audit were not able to provide that certification.

The report includes an action plan to address issues identified in the report which will be monitored by officers.

4.8 Value for Money

None.

4.9 Community Safety Implications

None.

6.11 Environmental Impact

None.

5. Background Papers

- National Audit Offices' Code of Audit Practice 2015
- The PSAA Work Programme and Scales of Fees 2017/18

6. Appendix 1:

BDO's Grant Claims and Returns Certification Report for the Year ended 31 March 2018