

Certification of claims and returns - annual report

Wirral MBC

Audit 2010/11



Contents

- Introduction.....3
- Summary of my 2010/11 certification work.....5
- Results of 2010/11 certification work.....7
- Summary of progress on previous recommendations16
- Summary of recommendations20
- Summary of certification fees24

Introduction

Local authorities claim large sums of public money in grants and subsidies from central government and other grant-paying bodies and are required to complete returns providing financial information to government departments. My certification work provides assurance to grant-paying bodies that claims for grants and subsidies are made properly or that information in financial returns is reliable. This report summarises the outcomes of my certification work on your 2010/11 claims and returns.

Under section 28 of the Audit Commission Act 1998, the Audit Commission may, at the request of authorities, make arrangements for certifying claims and returns because scheme terms and conditions include a certification requirement. Where such arrangements are made, certification instructions (CIs) issued by the Audit Commission to its auditors set out the work auditors must do before they give their certificate and we provide a copy of all CIs to the Council in advance of our work to ensure officers are aware of our requirements. The grant claims programme is led by the Deputy Chief Executive and Director of Finance and the Head of Financial Services and is coordinated by a member of the Finance team. The key contact for each claim is notified to us by the coordinator in line with the protocol. Grant claim reports will be shared with the claim certifier/named contacts within one week for a response. We will be agreeing an updated protocol with officers before the start of the 2011/12 programme.

The work required varies according to the value of the claim or return and the requirements of the government department or grant-paying body, but in broad terms:

- for claims and returns below £125,000 the Commission does not make certification arrangements unless the total value over the life of the grant exceeds £125,000, we would then complete a review. We completed two single programme claims that were below the threshold but in total the programme value exceeded £125,000.
- for claims and returns between £125,000 and £500,000, I undertook tests to agree form entries to underlying records and testing of eligibility of expenditure for the one single programme claim that was within these values (Part A)
- for claims and returns over £500,000 I planned and performed my work in accordance with the certification instruction to assess the control environment for the preparation of the claim or return to decide whether or not to place reliance on it. Depending on the outcome of that assessment, I undertook testing as appropriate (Part A only or Part A & B) to agree form entries to underlying records and test the eligibility of expenditure or data.

Claims and returns may be amended where I agree with your officers that this is necessary. My certificate may also refer to a qualification letter where there is disagreement or uncertainty, or you have not complied with scheme terms and conditions. On completion of the certification work we report back to the Deputy Chief Executive and Director of Finance in a letter that refers to any qualification issues and also any further issues that we have not reported to the department but need to be resolved or where arrangements need to be improved.

Summary of my 2010/11 certification work

The grants claim programme is now complete for 2010/11.

This report summarises the findings from the certification of 2010/11 claims. It includes the messages arising from my assessment of your arrangements for preparing claims and returns and information on claims that we amended or qualified.

Wirral Council receives around £260 million funding from various grant paying departments. The grant paying departments attach conditions to these grants. The Council must show that it has met these conditions. If the Council cannot evidence this the funding can be at risk. It is therefore important that the Council manages certification work properly and can demonstrate to us, as auditors, that the relevant conditions have been met.

In 2010/11, my team certified ten claims and returns with a total value of around £260 million. Of these, we carried out a limited review of three claims and a full review of seven claims. We amended eight claims (only three of which had a financial impact on the Council) and five claims were qualified.

Table 1: Summary of 2010/11 certification work

Number of claims and returns certified	2009/10	2010/11
Total Claims	9	10
Total value of claims and returns certified	£267,283,203	£260,588,526
Number of claims and returns amended due to errors	4	8
Number of claims and returns where I issued a qualification letter because there was disagreement or uncertainty over the content of the claim or return or scheme terms and conditions had not been complied with	4	5
Total cost of certification work at 31 December 2011 (total estimated to completion £120,000)	£121,834.25	£103,317.35

The grants claim programme is now complete for 2010/11. One claim was submitted late to the Auditor due to uncertainty around whether certification was required by the funding body and two claims were certified late by us due to issues found during the work.

The control environment was relied upon for three of the ten claims which is the same as last year. The number of claims requiring amendment has increased since last year's 4 claims to 8 claims this year, however, only 3 of these amended claims had a financial impact on the Council. The effect of this was an overall increase of funding due to the Council of £27,330. The number of claims requiring qualification also increased in comparison to 2009/10, 4 claims in 2009/10 to 5 in 2010/11 (4 >£500K and 1 £125K to £500K)

The grant claim co-ordination arrangements at the Council worked well. Actions were implemented during the year to improve the quality of claims submitted for certification although there remains the opportunity for individual departments responsible for the claim to make further improvements around the quality assurance process. There is also scope to improve our working with you as set out in the current protocol and we will discuss this with officers before the start of the 2011/12 programme. Table 4 below sets out the summary of recommendations from this report detailing the opportunities for improvement.

This section summarises the results of my 2010/11 certification work and highlights the significant issues arising from that work.

The starting point for our certification work for every grant claim or return whose value is in excess of £500,000 is our assessment of the control environment in place for the preparation and compilation of each claim or return. We consider the risk attached to the claim due to its value and inherent complexity and how the Council mitigates this risk through the control environment. A strong control environment provides the responsible finance officer with assurance that the grant claim or return they sign is accurate and complies with the relevant terms and conditions. Where we are able to place reliance on the control environment for a specific grant claim or return, we reduce the level of testing that we are required to perform.

The control environment is assessed across five themes:

- Arrangements to ensure claims and returns are completed accurately and in accordance with the scheme terms and conditions.
- Control arrangements, including internal financial control and internal audit.
- Quality of the authority's working papers.
- Expertise and knowledge of the preparers, including the adequacy of supervision and review.
- Cumulative knowledge of the problems associated with compilation of the claim or return.

In 2010/11, we assessed that the control environment could not be relied upon for seven of the ten claims and returns submitted for certification. The main reasons why we could not place reliance on the control environment were:

- Part A testing only during previous 3 years / mandatory Part A & B
- Previous record of amendment and/or qualification of the claim/return.
- Insufficient demonstration of controls over payments administered by external parties.
- Controls around the tendering of contracts.
- Quality of working papers and quality assurance

Claims and returns above £500,000

For claims above £500,000 we are required to assess the control environment for the preparation of the claim or return to decide whether or not to place reliance on it. Depending on the outcome of that assessment we undertake part A or Part A & B testing.

We do not assess the control environment in respect of the housing and council tax benefits subsidy claim because we are required to carry out mandatory extended testing irrespective of the control environment.

Table 2: **Claims and returns above £500,000**

There were 7 claims above £500,000

Claim or return	Value of claim or return presented for certification (£'000)	Was reliance placed on the control environment?	Value of any amendments made	Was a qualification letter issued?	Further issues raised in letter to DCE&DoF
Housing and council tax benefit scheme	159,135,508	No – we are required to carry out mandatory extended testing irrespective of the control environment	27,046	Yes (1)	No all issues raised are those in the qualification letter
National non-domestic rates return	59,161,252	No – Part A testing completed in the last 3 years therefore part A and B testing required	0	No	No
Teachers' pensions return	23,441,376	Yes	285	No	Yes (5)
Sure start, early years and childcare grant *	15,140,605	No – The claim is complex and includes a large volume of both revenue and capital transactions;	0	Yes (2) to be reported separately	Yes (2) to be reported separately

Claim or return	Value of claim or return presented for certification (£'000)	Was reliance placed on the control environment?	Value of any amendments made	Was a qualification letter issued?	Further issues raised in letter to DCE&DoF
		previous record of amendment.			
Disabled facilities	1,204,000	Yes	0	No	Yes (6)
Flood and coastal erosion management *	1,387,163	No – First year of claim and contractor liquidation therefore part A & B testing required	-1	Yes (3) to be reported separately	Yes (3) to be reported separately
Single programme – New Brighton Phase 2 Grant	555,378	No – Complex investment with a private sector partner. Previous years findings on the monitoring of project outputs, significant levels of sub-contracting and final year of claim.	0	Yes (4)	Yes (4)

* We will report separately to members on these two claims as we are still clarifying and agreeing with officers the issues and actions that the Council needs to take forward.

Qualified Claims above £500,000

(1) **Housing and council tax benefit scheme** – a qualification letter was necessary in respect of the following matters:

- 8 backdating errors found in our sampling (12 errors in 2009/10)
- 2 council tax benefit calculation errors found in our sampling (3 errors in 2009/10)
- 9 rent rebate calculation errors found in our sampling (13 errors in 2009/10)

- Un-reconciled amounts between the benefit granted in the claim form and benefit granted in the software supplier's reconciliation of benefit granted to benefit paid (issue also occurred in 2009/10)
- Difference between the in-year reconciliation cells for rent allowances and council tax benefit. (issue also occurred in 2009/10)
- In 2 instances we found errors that related to unpaid benefit. As there is no subsidy for benefit not paid out these were referred to in the qualification letter but had no impact on the claim. Officers corrected these cases and the payment and subsequent claim for subsidy will be included in the 2011/12 claim.
- A lack of clarity on how to apply Local Housing Allowance rates to joint tenancies. After discussion with Department for Work and Pensions, officers were able to amend the claim prior to certification for this item.
- For certain dwellings authority policy is not to apply to the rent officer for a referral despite the property appearing larger than required for tenants. We understand this is due to plans for renovation and in consideration of the age of the current tenants.
- A system error that placed expenditure up to and including 24th October into a holding cell and did not report the expenditure in the claim. This was adjusted for and at £24,512 accounts for the majority of the change between the original and final claim.

(2) **Sure start, early years and childcare grant** - to be reported separately.

(3) **Flood and coastal erosion management** - to be reported separately.

(4) **Single programme – New Brighton Phase 2 Grant** a qualification letter was necessary in respect of the following matter

- At the time of the certification work, the Council was unable to demonstrate that an inventory of single programme funded assets was in place.

We also raised further issues and recommended the following actions in the letter to the Deputy Chief Executive and Director of Finance:

- The Council has established a Quality Assurance approach for the completion, submission and co-ordination for the certification of all grant claims. As required under the Certification Instruction we have considered the quality assurance approach and taken assurance in

respect of the Control Environment in respect of compilation of the claims. However in conducting the certification of this claim we have identified areas within the quality assurance process that could be improved, these are:

- Grant Co-ordination Control Environment form completed as yes / no responses, it would be helpful if a detailed response is given for each question
- Working Papers provided to support the claim were not complete with copies of main contractor invoices not included (CI Test 4 and 16), Partial extract of contract variation correspondence with North West Development Agency (CI Test 7 and 13).
- Errors on the claim form amended which could have been avoided with a robust Quality Assurance process
- In follow-up our 2009-10 concerns on monitoring, it was established that the Council had recently agreed a change to use (outputs) with the approval of the North West Development Agency. As part of the grant conditions the Council submitted an exit report to the NWDA (dated 1.10.2010) that reported on outputs and other key milestones. This report indicated that outputs will be realised upon completion of the whole of the development in August 2011. During the course of the certification work it was reported by Officers that monitoring of ongoing outputs (job creation) is currently undertaken by the Council's Regeneration Team. It is our understanding that the required Project Evaluation Report (para 2.1 Monitoring and Evaluation Plan, 10 September 2010) has yet to be completed and submitted to the NorthWest Development Agency.

Claims not qualified above £500,000

We raised further issues and recommended the following actions in the letter to the Deputy Chief Executive and Director of Finance for the following two claims which had not been qualified:

(5) Teachers Pension Claim

- Inclusion of Academy Schools in 2010-11 return - The local authority element of the Teachers Pension return (Part A) includes contributions for two schools (Prenton High and Rockferry & Park High) which achieved academy status during 2010-11, but whose staff have continued to be paid via the Council payroll system up until the end of the financial year. We have been informed that the Council has taken advice from HMRC but we have not been provided with documented correspondence with either HMRC or Teachers Pensions Agency which would confirm that all interested parties are content with this arrangement. Academy schools should be producing their own TR17 returns (which we were informed will indeed be the case for these schools going forward). There is the risk that the current arrangement for 2010-11 has not been formally agreed by all interested stakeholders.

- Additional Contributions – End date not implemented - Our certification work noted one employee for whom additional pension contributions ought to have ceased from 31 March 2009. However, deductions continued to be made during all of 2009-10 and up to and including May 2011. The Payroll Control team detected this error during year-end analysis in 2009-10. However, deductions continued for a further two months of 2010-11.

(6) Disabled Facilities Claim

- The Council has established a Quality Assurance approach for the completion, submission and co-ordination for the certification of all grant claims. As required under the Certification Instruction we have considered the quality assurance approach and taken assurance in respect of the Control Environment in respect of compilation of the claims. However in conducting the certification of this claim we have identified an area within the quality assurance process that could be improved, this is:
 - Grant Co-ordination Control Environment form completed as yes / no responses - it would be helpful if a detailed response is given for each question

Claims and returns between £125,000 and £500,000 including the cumulative value of claims

For claims and returns between £125,000 and £500,000 we undertake tests to agree form entries to underlying records and testing of eligibility of expenditure (Part A testing)

Claims between £125,000 and £500,000 including the cumulative value of claims

3 Claims

Claim or return	Value of claim or return presented for certification (£'000)	Value of any amendments made	Qualification letter	Further issues raised in letter to DCE&DoF
Single programme – Wirral International Business Park	110,500 (£1,865,988 Amount of Single Programme Grant approved for the lifetime of the project)	0	Yes(7)	Yes (7)
Single programme – Intensive Start Up Support Grant	398,544	0	No	Yes (8)
Single programme – Merseyside Waterfront Succession Programme	54,200 (£10,914,852 Amount of Single Programme Grant approved for the lifetime of the project)	0	No	Yes (9)

Qualified Claims between £125,000 and £500,000

(7) **Single programme – Wirral International Business Park** - a qualification letter was necessary in respect of the following matter

- At the time of the certification work, the Authority had not included the substation in its asset register. We have been informed by Council staff that this is because it was never intended that the substation be a Wirral MBC asset. The grant application was made to facilitate the provision of extra power supply in the Business Park for economic development purposes. The substation was built to Scottish Power specification and it will be run and operated as part of the Scottish Power network. However, the asset has not yet been transferred to

Scottish Power and so remains with Wirral. The delay in adoption by Scottish Power is due to legal problems over access rights. Officers need to consider the accounting implications of this and also assure the Council that appropriate mechanisms are in place to mitigate any risks.

We also raised a further issue and recommended the following actions in the letter to the Deputy Chief Executive and Director of Finance:

- The Council has established a Quality Assurance approach for the completion, submission and co-ordination for the certification of all grant claims. As required under the Certification Instruction we have consider the quality assurance approach and taken assurance in respect of the Control Environment in respect of compilation of the claims. However in conducting the certification of this claim we have identified areas within the quality assurance process that could be improved, these are:
 - Grant Co-ordination Control Environment form completed as yes / no responses, it would be helpful if a detailed response is given for each question
 - Error on the claim form amended which could have been avoided with a robust Quality Assurance process

Claims not qualified between £125,000 and £500,000

We raised further issues and recommended the following actions in the letter to the Deputy Chief Executive and Director of Finance for the following two claims which had not been qualified:

(8) Single Programme – Intensive Start Up Support Grant

- The Council has established a Quality Assurance approach for the completion, submission and co-ordination for the certification of all grant claims. As required under the Certification Instruction we have consider the quality assurance approach and taken assurance in respect of the Control Environment in respect of compilation of the claims. However in conducting the certification of this claim we have identified areas within the quality assurance process that could be improved, these are:
 - Grant Co-ordination Control Environment form completed as yes / no responses, it would be helpful if a detailed response is given for each question.
 - Working Papers provided to support the claim were not complete, with copies of main contractor invoices not included (CI Test 4 and 16), there was also insufficient information to confirm the Council's funding for the project as agreed with the NWDA (CI Test 7 and 13).
 - As detailed above, a large number of errors on the claim form had to be amended which could have been avoided with a robust Quality Assurance process

(9) Single Programme – Merseyside Waterfront Succession Programme

- The Council has established a Quality Assurance approach for the completion, submission and co-ordination for the certification of all grant claims. As required under the Certification Instruction we have consider the quality assurance approach and taken assurance in respect of the Control Environment in respect of compilation of the claims. However in conducting the certification of this claim we have identified areas within the quality assurance process that could be improved, these are:
 - Grant Co-ordination Control Environment form completed as yes / no responses, it would be helpful if a detailed response is given for each question.
 - Working Papers provided to support the claim were not complete with copies of main contractor invoices not included (CI Test 4 and 16), Partial extract of contract variation correspondence with NWDA (CI Test 7 and 13).

Summary of progress on previous recommendations

This section considers the progress made in implementing recommendations I have previously made arising from certification work.

In 2010/11 we made 6 recommendations in our Action plan within Appendix 2 of the report, of the 6 recommendations:

- 2 have been implemented
- 2 have been partially implemented
- 2 have not been implemented or did not resolve issues

Table 3: Summary of progress made on recommendations arising from certification work undertaken in earlier years

Agreed action 2009/10	Priority	Date for implementation	Responsible officer	Current status	Comments from Authority Jan 12	Auditor comments 2010/11
Recommendation 1: Review the amendments made to the 2009/10 Housing and Council Tax Benefits Subsidy claim and consider what action can be taken to prevent reoccurrence; in particular in respect of the amendments required for backdated benefit cases	Low	January 2011	Malcolm Flanagan	Implemented	The DWP responded in favour of the Local Authority's application of the Regulations. Amendments required for backdated claims in the 2010/2011	The DWP clarified correct treatment in 4 cases out of the 12 backdating errors found in 2009/10. Errors remain in backdating awards in 2010/11, in addition to other parts of the subsidy

Agreed action 2009/10	Priority	Date for implementation	Responsible officer	Current status	Comments from Authority Jan 12	Auditor comments 2010/11
					Housing and Council Tax Benefit Subsidy claim were nominal.	claim. This is evidenced on page 9 of this report.
<p>Recommendation 2: Housing and Council Tax Benefits Subsidy claim - Liaise with the software supplier to investigate and resolve the difference between:</p> <ul style="list-style-type: none"> • The headline cell and the reconciliation cell • The amount awarded and the amount paid to claimants 	Medium	January 2011	Malcolm Flanagan	Not implemented	Every effort is made to reconcile discrepancies and those which remain are usually the result of a number of transactions on highly complex claims which would be too time consuming to resolve given the relatively small amounts involved.	Issues remained in 2010/11. The Council has not implemented any software fix.
<p>Recommendation 3: Sure Start, Early Years and Childcare grant – Ensure that capital expenditure funded by Sure Start, Early Years and Childcare grant meet the definition for capitalisation as set out by the DCSF</p>	Medium	January 2011	Andrew Roberts/Jenny Harris	Implemented	Six sample files were scanned and sent through to the Dfe by the financial Grant Co-ordinator. The Dfe confirmed they were 'content' with the evidence produced and that the claim would not	No issues found in 2010/11

Agreed action 2009/10	Priority	Date for implementation	Responsible officer	Current status	Comments from Authority Jan 12	Auditor comments 2010/11
Recommendation 4: Sure Start, Early Year and Childcare grant – Ensure that assets recorded in respect of all assets funded by Sure Start, Early Years and Childcare grant meet the requirements of the DCSF	Medium	January 2011	Andrew Roberts/Jenny Harris	Not implemented	be adjusted. The Asset Register and Inventory have been reviewed and circulated to all Children Centres. This exercise has been completed in full.	Issue remained in 2010/11. The action last year has not ensured that asset records meet the requirements of the DCSF for all funded assets.
Recommendation 5: Sure Start, Early Year and Childcare grant – Ensure that decisions taken in respect of contracts awarded are clearly documented and evidence retained	High	January 2011	Andrew Roberts/Jenny Harris	Partially implemented	All SSEYC Budget Holders are aware of the Councils financial procedures in respect of procuring goods and services. A hard copy of the financial guidelines is held at each centre and all staff have access to this document. The Financial Grants Co-ordinator has advised that all future goods/services ordered through the	Issue arose in 2010/11 and will be reported separately.

Agreed action 2009/10	Priority	Date for implementation	Responsible officer	Current status	Comments from Authority Jan 12	Auditor comments 2010/11
<p>Recommendation 6: NWDA Single Programme Grant- review and continue to improve the quality assurance process to reduce the number of compilation errors present in claims submitted to the Auditor; specifically in respect of regeneration claims.</p>	Low	January 2011	Dave Stone/Carl Gurnell	Partially Completed	<p>Dept in question must adhere with the financial guidelines.</p> <p>All claims submitted on time; quality assurance processes being followed in conjunction with claims co-ordinator, compiler and project manager.</p>	<p>One claim was submitted late for certification due to uncertainty as to whether the claim required certification. Two certified claims were submitted late to the funding body due to issues found during our work. The number of amended claims increased from 4 to 8.</p>

Summary of recommendations

This section highlights the recommendations arising from my certification work and the actions agreed for implementation.

Table 4: Summary of recommendations arising from 2010/11 certification work

Recommendation	Priority	Agreed action	Date for implementation	Responsible officer
Housing Benefit and Council Tax Subsidy Return				
Recommendation 1: Housing Benefit and Council Tax Subsidy Return – Review the amendments made in the 2010/11 return and consider what actions can be taken to prevent reoccurrence.	Medium	Where possible, pro active work will be undertaken to make any necessary amendments due to known software issues in advance of the claim submission. A robust checking regime is in place to minimise the presence of incorrect claim calculations	31 May 2012	Diane Eusoof
Teachers Pensions Return				
Recommendation 2: Teachers Pensions Return – The Council should engage and document discussions with HMRC/TPA on areas where judgements may be required on inclusion of Academy schools in the	Medium	2011/12 TR17 return will NOT include any Academy Schools. These will be reported individually via TR17a reports. There is no need for discussion as a result.	1 August 2011	Peter Hughes

Recommendation	Priority	Agreed action	Date for implementation	Responsible officer
Council's TR17 form.				
Recommendation 3: Teachers Pension Return – The pay control team should ensure that there are robust communication links with the main Council payroll team that would confirm that notified control issues have been agreed and actioned on a timely basis.	Medium	Control Team will check payslips to ensure any requested action has been correctly actioned.	1 October 2011	Peter Hughes
Disabled Facilities Grant				
Recommendation 4: Disabled Facilities – Revisit the quality assurance approach to ensure the control environment form includes detailed responses and evidence for each question.	Medium	Recommendations noted and will be actioned for next cycle of claims.	31 March 2012	David Stone
Single Programme Grants				
Recommendation 5: All Single Programme Grants - Revisit the quality assurance approach to ensure: <ul style="list-style-type: none"> • a considered assessment of the control environment • a robust checking of the claim form • the documented consideration of the evidence required to complete the certification work • the inclusion of the relevant 	Medium	Recommendations noted and will be actioned for next cycle of claims.	31 March 2012	David Stone

Recommendation	Priority	Agreed action	Date for implementation	Responsible officer
evidence to support the claim				
Recommendation 6: Single Programme New Brighton Phase 2 – Establish which assets have been adopted and assess how these adopted assets should be recorded in compliance with the requirements of the Grant and Code of Practice for Local Authority Accounting.	Medium	Meetings will be arranged between the Asset Management, Finance and Technical Services Departments to ensure that these issues are addressed.	30 June 2012	Reg Huyton
Recommendation 7: Single Programme New Brighton Phase 2 – Establish the nature and form of the annualised income and assess whether this should be recognised as an asset in reference to the guidance on Financial Instruments as set out in the Code of Practice for Local Authority Accounting.	Medium	As the scheme is concluded this will be actioned as and when relevant.	30 June 2012	Jenny Spick
Recommendation 8: Single Programme New Brighton Phase 2 - Prepare and submit the project evaluation report in line with the requirements of the grant.	High	Draft Report was shared with NWDA as project reached practical completion. We will finalise the report and send to appropriate contact at BIS, as successor body to NWDA.	31 March 2012	Ray Squire
Recommendation 9: Single Programme: Wirral International Business Park Primary Substation – Consider the accounting implications of	High	The risk of continued delay will be mitigated by more frequent meetings with Scottish Power and the Council's Contractor. The focus is to have the	31 March 2012	Ray Squire with Finance and Legal Services

Recommendation	Priority	Agreed action	Date for implementation	Responsible officer
the substation not yet being transferred and ensure that appropriate mechanisms are in place to mitigate any risks from the substation not yet being transferred.		asset transferred to Scottish Power as quickly as possible to reduce the exposure period to risk. In the interim the sub-station is technically the responsibility of the Contractor and covered by their company insurance		

Summary of certification fees

This section summarises the fees arising from my 2010/11 certification work and highlights the reasons for any significant changes in the level of fees from 2009/10.

The anticipated fee for 2010/11 as notified to you in the Annual Audit Fee letter issued in April 2010 was £128,000. The total fee charged for the certification of 10 grant claims and returns for 2010/11 will be approximately £120,000. Scope to reduce fees remains through improvements to the control environment, working papers and quality assurance.

Table 5: Summary of certification fees

Claim or return	2010/11 fee @ December 2011	2009/10 fee	Reasons for changes in fee greater than +/- 10 per cent
Housing and council tax benefit scheme	52,152.75	68,387.75	Improved 40+ testing and query response time by the Council.
National non-domestic rates return	5,121.25	2,665.00	Part A completed 2009/10; Part A and B completed 2010/11
Teachers' pensions return	3,060.00	2,937.50	N/A
Sure start, early years and childcare grant and aiming high for disabled children grant	9,341.50	8,072.50	More complex issues found during our work
Disabled facilities	1,716.00	0	No grant 2009/10
Housing subsidies and grants	0	1662.50	No grant 2010/11

Claim or return	2010/11 fee @ December 2011	2009/10 fee	Reasons for changes in fee greater than +/- 10 per cent
Flood and coastal erosion management	14,216.50	0	No grant 2009/10
Single programme – 4 projects	10,720.15	13,287.50	More complex issues found during our work and increase in claims requiring amendment.
Grant planning	6,989.20	24,821.50	Some further costs to be charged
Estimated amount still to be charged	16,682.65		
Total	120,000.00	121,834.25	

© Audit Commission 2012.

Design and production by the Audit Commission Publishing Team.

Image copyright © Audit Commission.

The Statement of responsibilities of grant-paying bodies, authorities, the Audit Commission and appointed auditors in relation to claims and returns issued by the Audit Commission explains the respective responsibilities of auditors and of the audited body.

