



Certification report 2012/13 for Plymouth City Council

Year ended 31 March 2013

November 2013

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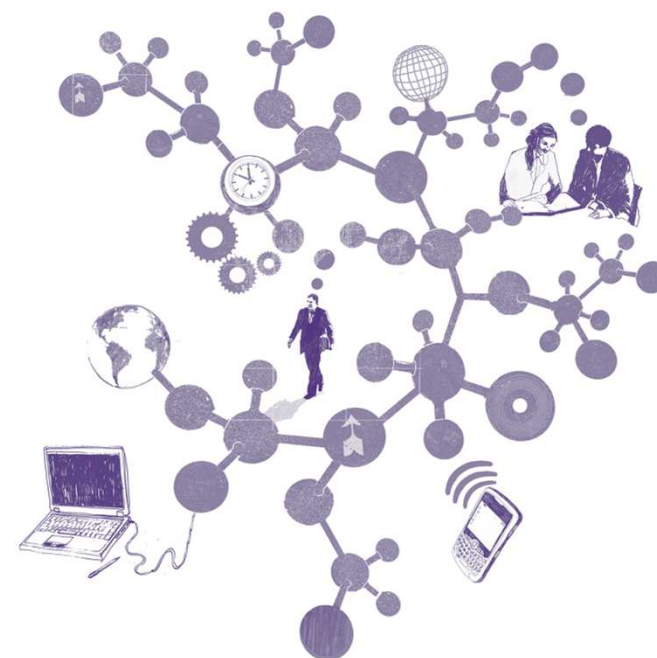
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Section 1: Executive summary

01. Executive summary

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Executive summary

Introduction

We are required to certify certain of the claims and returns submitted by Plymouth City Council ('the Council'). This certification typically takes place six to nine months after the claim period and represents a final but important part of the process to confirm the Council's entitlement to funding.

We have certified three claims and returns for the financial year 2012/13 relating to expenditure of £214.775 million.




This report summarises our overall assessment of the Council's management arrangements in respect of the certification process and draws attention to significant matters in relation to individual claims.

Approach and context to certification

Arrangements for certification are prescribed by the Audit Commission, which agrees the scope of the work with each relevant government department or agency, and issues auditors with a Certification Instruction (CI) for each specific claim or return.

Key messages

A summary of all claims and returns subject to certification is provided at Appendix A. The key messages from our certification work are summarised in the table below and set out in detail in the next section of the report.

Aspect of certification arrangements	Key Messages	RAG rating
Submission & certification	All three claims and returns were submitted and certified by the required deadlines.	 Green
Accuracy of claim forms submitted to the auditor (including amendments & qualifications)	None of the claims required amending prior to certification. A Qualification letter was prepared in respect of one claim.. Full details can be found in Appendix A.	 Amber
Supporting working papers	Working papers were in place to support the entries on the claims and returns and requests for additional information were dealt with promptly.	 Green

Acknowledgements

We would like to take this opportunity to thank the Council officers for their assistance and co-operation during the course of the certification process.

Grant Thornton UK LLP
November 2013

Section 2: Results of our certification work

01. Executive summary

02. Results of our certification work

Results of our certification work

Key messages

We have certified three claims and returns for the financial year 2012/13, as noted in Appendix A.

The Council's performance in preparing claims and returns is summarised below:

Performance measure	Target	Achievement in 2012/13		Achievement in 2011/12		Direction of travel
		No.	%	No.	%	
Claims submitted on time	100%	3	100%	3	100%	↔
Claims certified on time	100%	3	100%	3	100%	↔
Claims certified without amendment	100%	0	100%	2	67%	↑
Claims certified without qualification	100%	2	67%	2	67%	↔

This analysis of performance shows that:

- in line with last year all claims and returns were submitted and certified by the required deadlines;
- no claims or returns required amending, which is an improvement over last year; and
- one return was qualified (Housing and Council Tax Benefit Scheme), the same as last year.

Details of the certification of all claims and returns are included at Appendix A.

Significant findings

Our work has not identified any significant issues in relation to the management arrangements and certification of individual grant claims and returns. (see Appendix A).

Certification fees

The Audit Commission set an indicative scale fee for grant claim certification based on 2010/11 certification fees for each audited body. The indicative scale fee for the Council for 2012/13 was £23,900 and we are proposing a variation to reduce this fee by £1,632 due to part A work only being required for the NNDR claim. Therefore the revised fee is £22,268.

Appendices

Appendix A: Details of claims and returns certified for 2012/13

Claim or return	Value	Amended?	Amendment	Qualified?	Comments
Housing and council tax benefit scheme	£121,837,558	No	Nil	Yes	<p>A small number of errors were identified during the course of our work:</p> <ul style="list-style-type: none"> • Benefit had been underpaid to two claimants (out of 60 tested) in respect of Rent Allowances. • Benefit had been misclassified in respect of Council Tax Benefit expenditure. From 60 cases one case was identified which had been recorded in the wrong cell. • An under-claim of subsidy (£63) was found due to expenditure being classified as a modified scheme when it should have been recorded in Rent Allowances. <p>These errors were reported in the Qualification letter sent to the DWP on the 26th November 2013. These errors were not identified in the previous year and, overall, there were less errors in 2012/13 than in previous years.</p>
National non-domestic rates return	£82,444,908	No	Nil	No	None
Teachers' pensions return	£10,492,965	No	Nil	No	None



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