

Certification report 2013/14 for Plymouth City Council

Year ended 31 March 2014

2 December 2014

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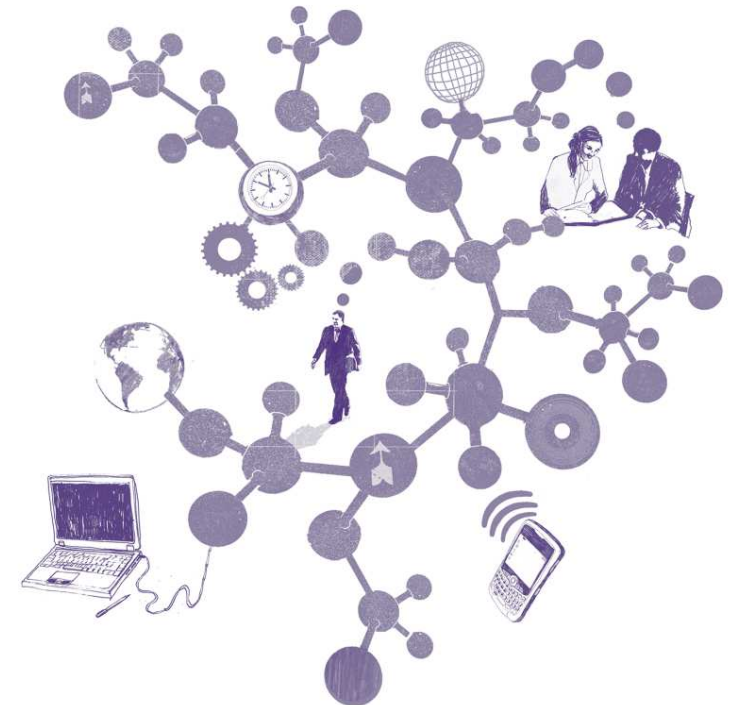
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Section 1: Summary of findings

01. Summary of findings

Summary of findings

Introduction

We are required to certify certain 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 one such claim for the financial year 2013/14 relating to expenditure of £102.5 million.

This report summarises our overall assessment of the Council's management arrangements in respect of the certification process and highlights the findings of the one claim subject to certification.




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.

Our approach to certification work, the roles and responsibilities of the various parties involved and the scope of the work we perform were set out in our Certification Plan which we presented to the Council's Audit Committee in September 2014.

Key messages

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	The Housing Benefits claim was submitted to us on time and was certified in accordance with the nationally prescribed timetable.	 Green
Accuracy of claim forms submitted to the auditor (including amendments & qualifications)	The Housing Benefits claim was qualified because we found one case where the Housing Benefits awarded to a claimant was too low. The level of errors was much less than in previous years.	 Amber
Supporting working papers	The working papers to support the Housing Benefits claim were prepared to a good standard.	 Green

Certification fees

The indicative certification fee are set by the Audit Commission.

The fees for 2013/14 for Plymouth City Council are based on the final 2011/12 certification fees, reflecting the amount of work required by the auditor to certify the claims and returns in that year. Similarly, the fees for 2012/13 were set by the Audit Commission using 2010/11 as a base year.

Fees for schemes no longer requiring certification (such as the national non-domestic rates return) have been removed from the baseline fee and the fees for certification of housing benefit subsidy claims were reduced by 12 per cent, to reflect the removal of council tax benefit from the scheme. This is set out in more detail in Appendix B.

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
December 2014

Appendices

Appendix A: Details of claims and returns certified for 2013/14

Claim or return	Value	Amended?	Amendment (£)	Qualified?	Comments
Housing benefit subsidy claim	£102.5m	No	None	Yes	<p>Our initial testing of 20 cases identified an instance where Housing Benefits of £9.83 was underpaid to a claimant as the incorrect rent was recorded. A further sample of 40 cases did not identify any further errors.</p> <p>Similar issues were identified in previous years and the claim was qualified in this respect.</p> <p>However, as noted on page 4, overall the level of errors identified in 2013/14 was much less than in previous years.</p>

Appendix B: Fees

Claim or return	2012/13 fee (£)	2013/14 indicative fee (£)	2013/14 actual fee (£)	Variance year on year (£)	Explanation for significant variances
Housing benefits subsidy claim	£20,140	£23,302	£23,302	£3,162	The fee for 2013/14 was set by the Audit Commission based on the fee for 2011/12, which was higher than the fee set by the Commission for the previous year.



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