

Report To:	Corporate Governance Committee
Date of Meeting:	6 th March 2019
Lead Member / Officer:	Councillor Julian Thompson-Hill / Richard Weigh, Head of Finance
Report Author:	Steve Gadd, Chief Accountant
Title:	Certification of Grants and Returns 2017-18 Denbighshire County Council

1. What is the report about?

A report entitled 'Certification of Grants and Returns 2017-18 – Denbighshire County Council' has been prepared by the Wales Audit Office (WAO) and is attached. The report sets out a summary of the key outcomes from WAO's certification work on the Council's 2017/18 grants and returns.

2. What is the reason for making this report?

WAO have requested that this internal report is brought on an annual basis to this committee. The report is provided for information.

3. What are the Recommendations?

It is recommended that the Committee consider the content of the WAO report. WAO representatives will attend the meeting to answer questions in relation to the report.

4. Report details

The WAO report sets out a summary of the key outcomes from WAO's certification work on the Council's 2017/18 grants and returns and is for the internal use of Denbighshire County Council. The report summarises the key findings and recommendations coming out of this work.

The report finds that the Council has good arrangements in place for the production and submission of the 2017/18 grant claims. The Council accepts the two recommendations relating to the Housing Benefit claim and have agreed actions and responsible officers to address the issues.

The only adjustment over £10k related to the Housing Benefit Subsidy claim. The amendment of £13,559 was based on an actual error identified of £393 in overpaid housing benefit, which was then extrapolated across the population tested.

5. How does the decision contribute to the Corporate Priorities?

Grant Funding is vital in funding expenditure in areas such as education and schools, highways and the environment and regeneration. The WAO report helps give assurance that there are adequate arrangements in place within the Council to administer the grant process.

6. What will it cost and how will it affect other services?

The fees for work undertaken by the WAO in respect of the certification of grants and returns for 2017-18 are included in the report.

7. What are the main conclusions of the Well-being Impact Assessment?

It is the professional judgement of the Section 151 Officer that a Well-being Impact Assessment is not required for this report.

8. What consultations have been carried out with Scrutiny and others?

WAO work closely with DCC throughout the audit process and DCC are kept fully up to date with any issues that arise from WAO audit work relating to grants and returns.

9. Chief Finance Officer Statement

The WAO report on the Council's grants and returns is for internal use by the Council in order to help focus on any areas of risk or weakness. It is pleasing to note that the report concludes that the Council has good arrangements in place. Recommendations and comments in the report have been reviewed and acted upon. The fees are an existing budget commitment for the authority.

10. What risks are there and is there anything we can do to reduce them?

The audit process should highlight any significant risks and the management response to addressing or minimising the risk or impact.

11. Power to make the Decision

Section 151 of the Local Government Act 1972 requires that the council has proper financial management arrangements in place. Under Paragraph 20 of Schedule 8 to the Government of Wales Act 2006 the Auditor General shall, if required by a local government or other grant-receiving body, make arrangements for certifying claims and returns.