

Report to	Corporate Governance and Audit Committee
Date of report	17 th March 2021
Lead Member / Officer	Councillor Julian Thompson-Hill / Steve Gadd, Head of Finance and Property
Report author	Steve Gadd, Head of Finance and Property
Title	Certification of Grants and Returns 2019-20 Denbighshire County Council

1. Purpose of the Report

1.1 A report entitled 'Certification of Grants and Returns 2019-20 – Denbighshire County Council' has been prepared by Audit Wales (AW) and is attached. The report sets out a summary of the key outcomes from WAO's certification work on the Council's 2019/20 grants and returns.

2. What is the reason for making this report?

2.1 AW 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?

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

4. Report details

4.1 The WAO report sets out a summary of the key outcomes from WAO's certification work on the Council's 2019/20 grants and returns and is for the internal use of Denbighshire County Council. The report summarises the key findings coming out of this work.

The report finds that the Council has adequate arrangements in place for the production and submission of the 2019/20 grant claims. The number of grants that are specifically audited by AW has reduced dramatically over recent years, however the four that remain are very complex and involve a large number of transactions and value. It is pleasing that the total effect of amendments to the Authority's claims and returns was small. It should also be noted that one of the qualifications was due to AW been unable to carry out their usual checks due to the impact of Covid 19 rather than anything found that was incorrect.

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

5.1 Grant Funding is vital in funding local government activity in a number of areas. The AW 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?

6.1 The fees for work undertaken by the WAO in respect of the certification of grants and returns for 2019-20 are included in the report..

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

7.1 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?

8.1 AW work closely with DCC throughout the audit process and DCC are kept fully up to date with any issues that arise from Audit Wales audit work.

9. Chief Finance Officer Statement

9.1 The AW 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 adequate arrangements in place. 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?

10.1 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

11.1 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.