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# KPMG Annual Report on grants and returns work 2014/15

Telford and Wrekin Council

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	<b>Page</b>
■ Headlines	2
■ Summary of certification work outcomes	3
■ Fees	4

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<p><b>Introduction and background</b></p>	<p><b>This report summarises the results of work we have carried out on the Council's 2014/15 grant claims and returns. This includes the work we have completed under the Public Sector Audit Appointment certification arrangements, as well as the work we have completed on other grants/returns under separate engagement terms. The work completed in 2014/15 is:</b></p> <ul style="list-style-type: none"> <li>■ Under the Public Sector Audit Appointment arrangements we certified one claim – the Council's 2014/15 Housing Benefit Subsidy claim. This had a value of £72 million.</li> <li>■ Under separate assurance engagements we certified the Teachers' Pension Contributions return for the year ended 31 March 2015 with a value of £9 million</li> </ul>	<p>-</p>
<p><b>Certification results</b></p>	<p><b>Our work on the Council's Housing Benefit Subsidy claim resulted in an unqualified certificate. We issued a reasonable assurance report in relation to the Teachers' Pension Contributions return, with no issues being reported.</b></p>	<p><b>Page 3</b></p>
<p><b>Audit adjustments</b></p>	<p><b>No Adjustments were necessary to either of the Council's grants and returns as a result of our certification work this year.</b></p>	<p><b>Page 3</b></p>
<p><b>Fees</b></p>	<p><b>The indicative fee for our work on the Council's 2014/15 Housing Benefit Subsidy was set by Public Sector Audit Appointments at £9,540. The actual fee for this work was the same as the indicative fee. Our fees for the Teachers' Pension Return was agreed directly with the Council, and was £3,000.</b></p>	<p><b>Page 4</b></p>

Overall, we carried out work on two grants and returns. Neither of these required qualification or adjustment.

This is a summary of the reporting outcomes from our work on the Council's 2014/15 grants and returns, showing where either audit amendments were made as a result of our work or where we had to qualify our audit certificate or assurance report.

A qualification means that issues were identified concerning the Council's compliance with a scheme's requirements that could not be resolved through adjustment. In these circumstances, it is likely that the relevant grant paying body will require further information from the Council to satisfy itself that the full amounts of grant claimed are appropriate.

	Qualified	Significant adjustment	Minor adjustment	Unqualified
<b>Public Sector Audit Appointments arrangements</b>				
■ Housing Benefit Subsidy				
<b>Other assurance engagements</b>				
■ Teacher's Pension Contributions				
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## Fees

Our fees for the Housing Benefit Subsidy claim are set by Public Sector Audit Appointments.

Our fees for other assurance engagements on grants/returns are agreed directly with the Council.

The overall fees we charged for carrying out all our work on grants/returns in 2014/15 was £12,540.

### Breakdown of fees for grants and returns work

Breakdown of fee by grant/return		
	2014/15 (£)	2013/14 (£)
Housing Benefit Subsidy claim	9,540	12,319
Teachers' Pension Contributions	3,000	3,000
<b>Total fee</b>	<b>12,540</b>	<b>15,319</b>

### Public Sector Audit Appointments certification arrangements

Public Sector Audit Appointments set an indicative fee for our work on the Council's Housing Benefit Subsidy claim in 2014/15 of £9,540. Our actual fee was the same as the indicative fee, and this compares to the 2013/14 fee for this claim of £12,319.

### Grants subject to other assurance engagements

The fees for our assurance work on the Teachers' Pension Contribution return is agreed directly with the Council. Our fees for 2014/15 were the same as those charged in 2013/14.



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