



# Annual Report on grants and returns 2015/16

**Telford & Wrekin Council**

—

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## Headlines

### Introduction and background

This report summarises the results of work we have carried out on the Council's 2015/16 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 2015/16 is:

- Under the Public Sector Audit Appointments arrangements we certified one claim – the Council's 2015/16 Housing Benefit Subsidy claim. This had a value of £70 million;
- Under separate assurance engagements we certified the Council Teachers' Pensions Contributions return for the year ended 31 March 2016 with a value of £10 million.

### Certification and assurance results (Page 3)

Our certification work on Housing Benefit Subsidy claim included:

- agreeing standard rates, such as for allowances and benefit incomes, to the DWP Circular communicating the value of each rate for the year;
- sample testing of benefit claims to confirm that the entitlement had been correctly calculated and was supported by appropriate evidence;
- undertaking an analytical review of the claim form considering year-on-year variances and key ratios;
- confirming that the subsidy claim had been prepared using the correct benefits system version; and
- completing testing in relation to modified schemes payments, uncashed cheques and verifying the accurate completion of the claim form.

Following the completion of our work, the claim was unqualified

Our work on the Teachers' Pension Contributions return resulted in a reasonable assurance with no issues being reported.

No adjustments were necessary to any the Council's grants and returns as a result of our certification work this year

### Recommendations

We have made no recommendations to the Council from our work this year.

In addition there were no recommendations raised as a result of the previous year's work on grants and returns.

### Fees (Page 4)

Our fee for certifying the Council's 2015/16 Housing Benefit Subsidy grant was £9,239 which is in line with the indicative fee set by PSAA.

Our fee for the other 'assurance' engagement, the Teachers' Pensions Contributions return, was subject to agreement directly with the Council and was £3,000.



# Summary of reporting outcomes

Overall, we carried out work on two grants and returns, each of which was unqualified with no amendment.

This table summarises the key results in relation to each of the grants and returns subject to certification.

We summarise below the reporting outcomes from our work on the Council’s 2015/16 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.

	Comments overleaf	Qualified	Significant adjustment	Minor adjustment	Unqualified
<b>Public Sector Audit Appointments regime</b>					
— Housing Benefit Subsidy	1				
<b>Other assurance engagements</b>					
— Teachers’ Pensions Contributions	2				
		-	-	-	2

Ref	Summary observations	Amendment
1	<b>Housing Benefit Subsidy</b> No issues identified as a result of out certification work	No Amendment
2	<b>Teachers’ Pensions Contributions</b> No issues identified as a result of out certification work	No Amendment

## 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 2015/16 was £12,239.

### 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 2015/16 of £9,239. Our actual fee was the same as the indicative fee, and this compares to the 2014/15 fee for this claim of £9,540. The reduction in the fee compared to prior year is a result of the methodology used by Public Sector Appointments Limited in calculating the fee.

### Grants subject to other assurance engagements

The fees for our assurance work on other returns are agreed directly with the Council. Our fees for 2015/16 were the same as those in 2014/15.

### Breakdown of fees for grants and returns work

Breakdown of fee by grant/return		
	2015/16 (£)	2014/15 (£)
Housing Benefit Subsidy claim	9,239	9,540
Teachers' Pensions Contributions	3,000	3,000
<b>Total fee</b>	<b>12,239</b>	<b>12,540</b>



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