

AUDIT COMMITTEE

Date of Meeting	Wednesday, 27 March 2019
Report Subject	Certification of grants and returns 2017/18
Cabinet Member	Leader of the Council and Cabinet Member for Finance
Report Author	Corporate Finance Manager
Type of Report	Operational

EXECUTIVE SUMMARY

The purpose of the report is to inform Members of the grant claim certification for the year ended 31st March 2018.

The Council's external auditors, the Wales Audit Office (WAO) are required to report annually on the certification of grant claims and returns and the annual report for 2017/18 is appended to this report.

The Finance Management Team and the services concerned have considered the report in detail and have addressed the specific findings contained in the report as required.

A number of recommendations have been made and all agreed management actions in response to the recommendations are in progress.

Whilst the findings are not a major risk to performance they are not what we expected. An action plan will be put in place to address these issues and a review of Corporate Grants is included within the Audit Plan to evaluate on going performance.

It is important that the Council enhances the systems in place for the 2018/19 audit and works closely with WAO to ensure that the processes in place are adequate.

RECOMMENDATIONS

1	Members are requested to note the content of the Grant Claim Certification report for 2017/18.
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REPORT DETAILS

1.00	EXPLAINING THE GRANT CERTIFICATION REPORT 2017/18
1.01	The Council's external auditors, the Wales Audit Office (WAO) are required to report annually on the certification of grant claims and returns and the annual report for 2017/18 is appended to this report.
1.02	The Finance Management Team and the services concerned have considered the report in detail and have addressed the specific findings contained in the report as required.
1.03	In relation to the overall grants total of £129m, the net adjustment to claims of £11,151 is a relatively small proportion and did not result in a financial loss to the council.
1.04	Whilst there has been an improvement in the amount of grants submitted by the deadline, there has been an increase in the number of grants qualified and a number of recommendations have been made to address the issues raised.
1.05	As with previous years Officers will continue to work alongside WAO to further improve the quality of the claims and address specific issues as they arise.
1.06	Recommendations made by WAO have been considered by Officers and responses on action to be taken are noted within the report and are in progress.
1.07	Performance will be reviewed by the Accounts Governance Group and reported to the Chief Officer Team to ensure ownership and action where appropriate from grant leads.

2.00	RESOURCE IMPLICATIONS
2.01	As set out in the Audit report.

3.00	CONSULTATIONS REQUIRED / CARRIED OUT
3.01	The report has been shared with staff with responsibility for dealing with grants.

4.00	RISK MANAGEMENT
4.01	As set out in the report.

5.00	APPENDICES
5.01	Appendix 1 – Certification of Grants and Returns 2017-18, Wales Audit Office report

6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	Contact Officer: Gary Ferguson (Corporate Finance Manager) Telephone: (01352) 702271 E-mail: gary.ferguson@flintshire.gov.uk

7.00	GLOSSARY OF TERMS
7.01	<p>Wales Audit Office: works to support the Auditor General as the public sector watchdog for Wales. They aim to ensure that the people of Wales know whether public money is being managed wisely and that public bodies in Wales understand how to improve outcomes.</p> <p>Grant: a financial assistance mechanism providing money, property, or both to an eligible entity to carry out an approved project or activity.</p> <p>Certification: a statement, signed by an applicant or grantee as a prerequisite for receiving funds, that it (1) meets or will adhere to certain conditions and/or (2) will undertake or not undertake certain actions.</p> <p>Grant Completion Checklist: a template produced to determine the evidence and information required to be prepared to support a grant claim submission.</p> <p>Financial Year: the period of 12 months commencing on 1 April.</p> <p>Revenue: a term used to describe the day to day costs of running Council services and income deriving from those services. It also includes charges for the repayment of debt, including interest, and may include direct financing of capital expenditure.</p> <p>Budget: a statement expressing the Council's policies and service levels in financial terms for a particular financial year. In its broadest sense it includes both the revenue budget and capital programme and any authorised amendments to them.</p>