

AUDIT COMMITTEE

Date of Meeting	Wednesday, 9 th September 2020
Report Subject	Certification of Grants and Returns 2018/19
Report Author	Corporate Finance Manager

EXECUTIVE SUMMARY

The purpose of the report is to inform Members of the grant claim certification for the year ended 31st March 2019.

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 2018/19 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 there is still some improvement to be made within some services and an action plan will be put in place to address these issues.

The Council will work to enhance the systems in place for the 2019/20 audit and continues to work closely with WAO and Internal Audit 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 2018/19
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REPORT DETAILS

1.00	EXPLAINING THE GRANT CERTIFICATION REPORT 2018/19
1.01	The Councils 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 2018/19 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 in the report as required.
1.03	In relation to the overall grants total of £148m, the net adjustment to claims was £44,320 which is a relatively small proportion and did not result in any financial loss to the Council.
1.04	All grants were submitted in accordance with the deadline and of the ten grants audited six were unqualified with the remaining four requiring qualification. This is a slight improvement on the performance for last year and a number of recommendations have been made to address the issues raised.
1.05	As in previous years Officers will continue to work alongside WAO to further improve the quality of the claims and to address specific issues as they arise.
1.06	Recommendations made by WAO have been considered by Officers and responses on actions 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 report

3.00	CONSULTATIONS REQUIRED / CARRIED OUT
3.01	The report has been shared with staff with responsibility with 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 2018-19, Wales Audit Office report

6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	None

7.00	CONTACT OFFICER DETAILS
7.01	Contact Officer: Gary Ferguson – Corporate Finance Manager Telephone: 01352 702271 E-mail: gary.ferguson@flintshire.gov.uk

8.00	GLOSSARY OF TERMS
8.01	<p>Grant: The annual external audit of the Council’s Statement of Accounts.</p> <p>Financial Year: 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>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 Completion Checklist: a template produced to determine the evidence and information required to be prepared to support a grant claim submission.</p> <p>Revenue: a term used to describe the day to day costs of running the Council services and income derived from those services. It also includes charges for the repayment of debt, including interest, and may include direct funding of capital expenditure.</p> <p>Budget: a statement expressing the Councils 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>