



Certification report 2012/13 for West Devon Borough Council

Year ended 31 March 2013

11 February 2014

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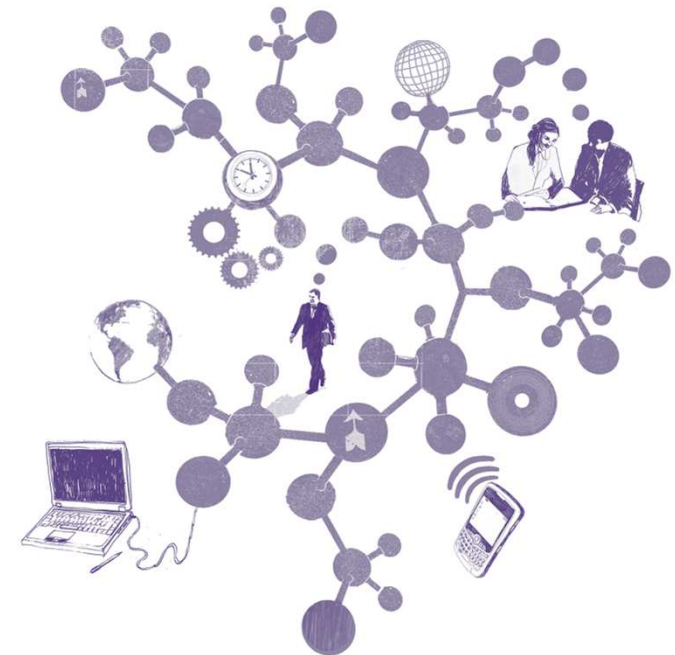
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Section 1: Executive summary

01. Executive summary

02. Results of our certification work

Executive summary

Introduction

We are required to certify certain of the claims and returns submitted by West Devon Borough Council ('the Council'). This certification typically takes place six to nine months after the claim period and represents a final but important part of the process to confirm the Council's entitlement to funding.

We have certified two claims and returns for the financial year 2012/13 relating to expenditure of £27.9 million.

This report summarises our overall assessment of the Council's management arrangements in respect of the certification process and draws attention to significant matters in relation to individual claims.

Approach and context to certification

Arrangements for certification are prescribed by the Audit Commission, which agrees the scope of the work with each relevant government department or agency, and issues auditors with a Certification Instruction (CI) for each specific claim or return.

Our approach to certification work, the roles and responsibilities of the various parties involved and the scope of the work we perform were set out in our Audit Plan issued to the Council in March 2013.

Key messages

A summary of all claims and returns subject to certification is provided at Appendix A. The key messages from our certification work are summarised in the table below and set out in detail in the next section of the report.

Aspect of certification arrangements	Key Messages	RAG rating
Submission & certification	All claims were submitted and certified on time.	● green
Accuracy of claim forms submitted to the auditor (including amendments & qualifications)	Neither claim required amendment or certification.	● green
Supporting working papers	Working papers and evidence provided were good., which enabled certification within the deadlines.	● green

The way forward

No deficiencies in the Council's processes have been noted and no recommendations have been made.

Acknowledgements

We would like to take this opportunity to thank the Council officers for their assistance and co-operation during the course of the certification process.

Grant Thornton UK LLP
XXX 2014

Section 2: Results of our certification work

01. Executive summary

02. Results of our certification work

Results of our certification work

Key messages

We have certified two claims and returns for the financial year 2012/13 relating to expenditure of £27.9 million.

Both claims were submitted by the Council and Certified by Grant Thornton within the set deadlines. Neither claim required amendment or qualification.

Details of the certification of all claims and returns are included at Appendix A.

Significant findings

There were no significant findings that we need to report to those charged with governance. We are pleased to report that neither of the claims required amendment this year, which represents an improvement over last year.

Certification fees

The Audit Commission set an indicative scale fee for grant claim certification based on 2010/11 certification fees for each audited body. The indicative scale fee for the Council for 2012/13 is £7,500.

Performance measure	Target	Achievement in 2012/13		Achievement in 2011/12		Direction of travel
		No.	%	No.	%	
Claims submitted on time	100%	2	100%	2	100%	↔
Claims certified on time	100%	2	100%	2	100%	↔
Claims certified without amendment	100%	2	100%	1	50%	↑
Claims certified without qualification	100%	2	100%	2	100%	↔

Appendices

Appendix A: Details of claims and returns certified for 2012/13

Claim or return	Value (£)	Amended	Amendment (£)	Qualified	Comments
Housing and Council Tax Benefit	17,778,722	No	n/a	No	None
National non-domestic rates return	10,080,061	No	n/a	No	None

Appendix B: Fees

Claim or return	2011/12 fee (£) *	2012/13 indicative fee (£)	2012/13 actual fee (£) **	Variance year on year (£)	Explanation for significant variances
Housing benefits subsidy claim	7,135	8,090	8,090	955	Additional testing resulting from qualification additional testing
National non-domestic rates return	1,827	2,560	2,560	733	Based on full testing carried out in 2010/11
Reporting	410			-410	Reporting time has ben incorporated within fee charged for each claim.
Total	9,372	10,650	10,650	1,278	

* 2011/12 actual fee less 40% fee reduction to make it comparable to the 2012/13 fee.

** 2012/13 indicative fee is based on the 2010/11 fee reduced by 40%



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