



Certification report 2012/13 for Torbay Council

Year ended 31 March 2013

2nd December 2013

Alun Williams

Engagement Lead

T 0117 305 7797

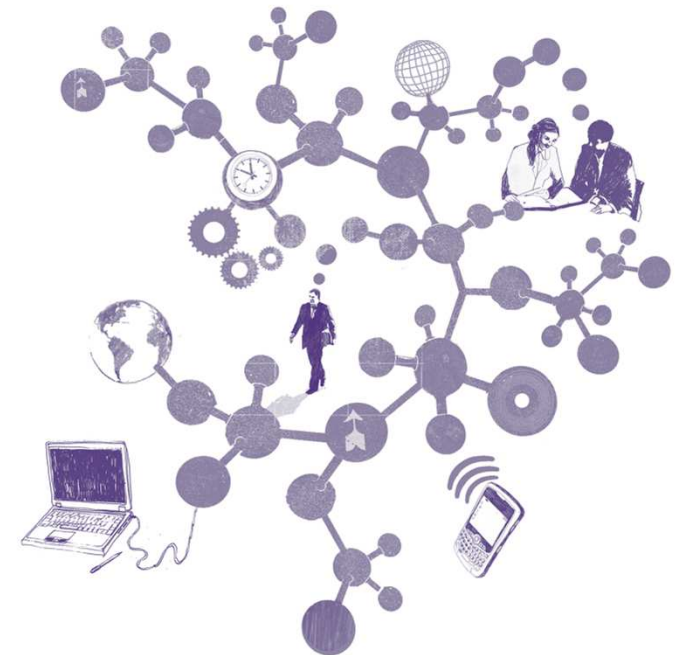
E alun.g.williams@uk.gt.com

Sue Hick

Audit Manager

T 0117 305 7872

E sue.hick@uk.gt.com



Contents

Section	Page
1. Executive summary	4
2. Results of our certification work	7
Appendices	
A Details of claims and returns certified for 2012/13	9

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 Torbay 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 three claims and returns for the financial year 2012/13 relating to expenditure of £127.9 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 Certification Plan issued to the Council in June 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 and returns were submitted and certified by the required deadlines.	●
Accuracy of claim forms submitted to the auditor (including amendments & qualifications)	All claim and returns submitted to the auditor were accurate and no amendments were required.	●
Supporting working papers	Working papers were provided to support all claims and returns. All requests for additional information were dealt with promptly.	●

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
December 2013

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 three claims and returns for the financial year 2012/13 relating to expenditure of £127.9 million.

The Council's performance in preparing claims and returns is summarised below:

Performance measure	Target	Achievement in 2012/13		Achievement in 2011/12		Direction of travel
		No.	%	No.	%	
Claims submitted on time	100%	3	100	3	100	↔
Claims certified on time	100%	3	100	3	100	↔
Claims certified without amendment	100%	3	100	2	66.66	↑
Claims certified without qualification	100%	3	100	1	33.33	↑

This analysis of performance shows that:

- as per the previous year all claims/returns were submitted and certified by the required deadlines;
- no claims/returns required amending, which is a significant improvement from the previous year; and
- no claims/returns were qualified which is an improvement on the previous year.

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

Significant findings

Our work has not identified any significant issues in relation to the management arrangements and certification of individual grant claims and returns.

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 £18,675. Any significant variances to this will be discussed with the Executive Head – Finance and reported to the Audit Committee.

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 scheme	£87,475,806	No	N/A	No	None
National non-domestic rates return	£35,612,479	No	N/A	No	None
Teachers' pensions return	£4,844,623	No	N/A	No	None



© 2013 Grant Thornton UK LLP. All rights reserved.

'Grant Thornton' means Grant Thornton UK LLP, a limited liability partnership.

Grant Thornton is a member firm of Grant Thornton International Ltd (Grant Thornton International). References to 'Grant Thornton' are to the brand under which the Grant Thornton member firms operate and refer to one or more member firms, as the context requires. Grant Thornton International and the member firms are not a worldwide partnership. Services are delivered independently by member firms, which are not responsible for the services or activities of one another. Grant Thornton International does not provide services to clients.

grant-thornton.co.uk