

# Certification report 2013/14 for Torbay Council

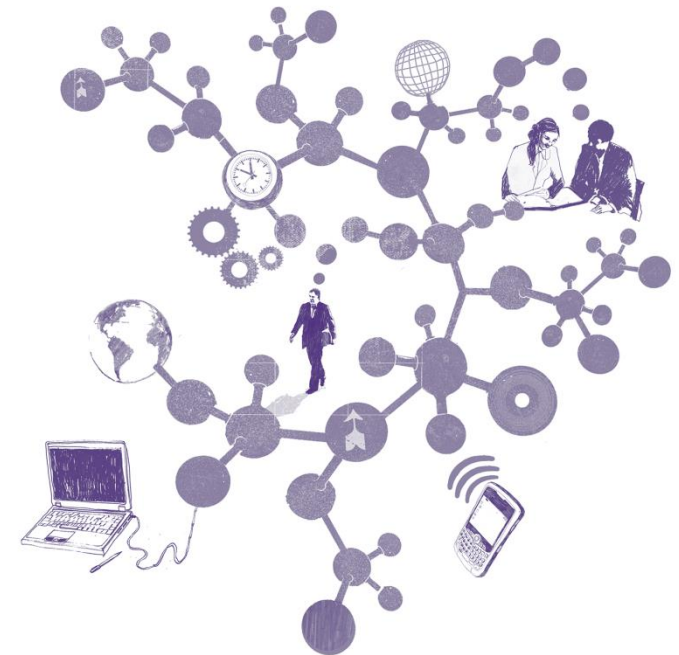
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**Year ended 31 March 2014**

January 2015

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# Contents

<b>Section</b>	<b>Page</b>
1. Summary of findings	3
<b>Appendices</b>	
A Details of claims and returns certified for 2013/14	7
B Fees	8

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# Section 1: Summary of findings

## 01. Summary of findings

# Summary of findings

## Introduction

We are required to certify certain 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 one claim for the financial year 2013/14 relating to expenditure of £68.4 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 2014.

## 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.

Aspect of certification arrangements	Key Messages	RAG rating
<b>Submission &amp; certification</b>	Submitted by the Council and certified by Grant Thornton by the due deadline	●
<b>Accuracy of claim forms submitted to the auditor (including amendments &amp; qualifications)</b>	The housing benefit subsidy claim was subject to a qualification letter	●
<b>Supporting working papers</b>	There were no issues noted with the Council's working papers	●

## **Certification fees**

The indicative certification fee set by the Audit Commission for 2013/14 for Torbay Council is based on final 2011/12 certification fees, reflecting the amount of work required by the auditor to certify the claims and returns in that year. Fees for schemes no longer requiring certification (such as the national non-domestic rates return) have been removed. The fees for certification of housing benefit subsidy claims were reduced by 12 per cent, to reflect the removal of council tax benefit from the scheme. This is set out in more detail in Appendix B.

The indicative certification fee for Torbay Council for 2013/14 was £10,605.

## **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**  
**January 2015**

# Appendices

## Appendix A: Details of claims and returns certified for 2013/14

Claim or return	Value	Amended?	Amendment (£)	Qualified?	Comments
Housing benefit subsidy claim	£68,445,347	No	N/A	Yes	The claim was qualified due to a system issue, identified at a number of Civica sites, where the correct amount of benefit awarded has not been reported, in some cases resulting in an incorrect amount of subsidy being claimed on the subsidy claim form. Due to the complexity of the issue it was not possible to quantify the value or number of cases affected, which we identified in two of the twenty rent allowance cases that we tested. Therefore it was not possible to establish the net impact on the amount of subsidy claimed. Civica are working on a solution to correct the issue.

## Appendix B: Fees

Claim or return	2012/13 fee (£)	2013/14 indicative fee (£)	2013/14 actual fee (£)	Variance year on year (£)	Explanation for significant variances
Housing benefits subsidy claim	14,590	10,605	10,605	3,985	No requirement to certify council tax benefit in 2013/14





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