



Annual Report on grants and returns 2015/16

Bury Metropolitan Borough Council

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in connection with this
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Headlines

Introduction and background

This report summarises the results of work we have carried out on the Council's 2015/16 grant claims and returns.

This includes the work we have completed under the Public Sector Audit Appointment certification arrangements, as well as the work we have completed on other grants/returns under separate engagement terms. The work completed in 2015/16 is:

- Under the Public Sector Audit Appointments arrangements we certified one claim – the Council's 2015/16 Housing Benefit Subsidy claim. This had a value of £54.1 million
- Under separate assurance engagements we certified two returns as listed below:
 - Teachers Pensions EOYCa Return; and
 - Pooling of Housing Capital Receipts Return.

Certification and assurance results (Page 4)

Our certification work on Housing Subsidy Benefit claim included:

- agreeing standard rates, such as for allowances and benefit incomes, to the DWP Circular communicating the value of each rate for the year;
- sample testing of benefit claims to confirm that the entitlement had been correctly calculated and was supported by appropriate evidence;
- undertaking an analytical review of the claim form considering year-on-year variances and key ratios;
- confirming that the subsidy claim had been prepared using the correct benefits system version; and
- completing testing in relation to modified schemes payments, uncashed cheques and verifying the accurate completion of the claim form.

Following the completion of our work, the claim was unqualified.

- This was the same as the prior year as there were no recommendations.

Our work on the other grant assurance engagements resulted in the following reports:

- Teachers Pensions EOYCa Return – Unqualified;
- Pooling of Housing Capital Receipts Return – Unqualified.

No adjustments were necessary to the Council's grants and returns as a result of our certification work this year.

Fees (Page 5)

Our fee for certifying the Council's 2015/16 Housing Benefit Subsidy grant was **£9,191**, which is in line with the indicative fee set by PSAA.

Our fees for the other 'assurance' engagements were subject to agreement directly with the Council and were: **£2,500** for Teachers Pensions and **£3,000** for the Pooling of Housing Capital Receipts.




Summary of reporting outcomes

Overall, we carried out work on 3 grants and returns:

- All were unqualified with no amendment.

Detailed below is a summary of the reporting outcomes from our work on the Council’s 2015/16 grants and returns, showing where either audit amendments were made as a result of our work or where we had to qualify our audit certificate or assurance report.

A qualification means that issues were identified concerning the Council’s compliance with a scheme’s requirements that could not be resolved through adjustment. In these circumstances, it is likely that the relevant grant paying body will require further information from the Council to satisfy itself that the full amounts of grant claimed are appropriate.

	Comments overleaf	Qualified	Significant adjustment	Minor adjustment	Unqualified
Public Sector Audit Appointments regime					
— Housing Benefit Subsidy	1				
Other assurance engagements					
— Teacher Pensions	2				
— Pooling of Housing Capital Receipts	3				
		-	-	-	3

Fees

Our fees for the Housing Benefit Subsidy claim are set by Public Sector Audit Appointments.

Our fees for other assurance engagements on grants/returns are agreed directly with the Council.

The overall fees we charged for carrying out all our work on grants/returns in 2015/16 was £14,691.

Public Sector Audit Appointments certification arrangements

Public Sector Audit Appointments set an indicative fee for our work on the Council's Housing Benefit Subsidy claim in 2015/16 of £9,191. Our actual fee was the same as the indicative fee, and this compares to the 2015/16 fee for this claim of £11,310.

Grants subject to other assurance engagements

The fees for our assurance work on other grants/returns are agreed directly with the Council. Our fees for 2015/16 were in line with those in 2014/15, with a small reduction in Housing Benefit, as set by the PSAA.

Breakdown of fees for grants and returns work

Breakdown of fee by grant/return		
	2015/16 (£)	2014/15 (£)
Housing Benefit Subsidy claim	9,191	11,310
Teachers Pensions	2,500	2,500
Pooling of Housing Capital Receipts	3,000	3,000
Total fee	14,691	16,810



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