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KPMG Annual Report on grants and returns work 2014/15

Bury Metropolitan Borough Council
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<p>Introduction and background</p>	<p>This report summarises the results of work we have carried out on the Council's 2014/15 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 2014/15 is:</p> <ul style="list-style-type: none"> ■ Under the Public Sector Audit Appointment arrangements we certified one claim – the Council's 2014/15 Housing Benefit Subsidy claim. This had a value of 56.3 million. ■ Under separate assurance engagements we certified two returns as listed below: <ul style="list-style-type: none"> – Teachers Pension EOYCa Return: and – Pooling of Housing Capital Receipts Return. 	<p>-</p>
<p>Certification results</p>	<p>Our work on the Council's Housing Benefit Subsidy claim was unqualified.</p> <ul style="list-style-type: none"> ■ These results are an improvement on the prior year where adjustments were required. <p>Our work on the other grant assurance engagements resulted in the following reports:</p> <ul style="list-style-type: none"> ■ Teacher Pension EOYCa Return – Unqualified; ■ Pooling of Housing Capital Receipts Return – Unqualified. 	<p>Page 3</p>
<p>Audit adjustments</p>	<p>No adjustments were necessary to the Council's grants and returns as a result of our certification work this year.</p>	<p>Page 3</p>
<p>Fees</p>	<p>The indicative fee for our work on the Council's 2014/15 Housing Benefit Subsidy was set by Public Sector Audit Appointments at £11,310. The actual fee for this work was the same as our indicative fee.</p> <p>Our fees for the other 'assurance' engagements were subject to agreement directly with the Council and were: £2,500 for Teachers Pension and £3,000 for Pooling of Housing Capital Receipts.</p>	<p>Page 4</p>

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 2014/15 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.

	Qualified	Significant adjustment	Minor adjustment	Unqualified
Public Sector Audit Appointments arrangements				
■ Housing Benefit Subsidy				●
Other assurance engagements				
■ Teacher Pensions				●
■ Pooling of Housing Capital Receipts				●
	-	-	-	3

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

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

The overall fees we charged for carrying out all our work on grants and returns in 2014/15 was £16,810

Breakdown of fees for grants and returns work

Breakdown of fee by grant/return		
	2014/15 (£)	2013/14 (£)
Housing Benefit Subsidy claim	11,310	6,921
Teachers Pensions	2,500	2,422
Pooling of Housing Capital Receipts	3,000	1,452
Total fee	16,810	8,373

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 2014/15 of £11,310. Our actual fee was the same as the indicative fee, and this compares to the 2013/14 fee for this claim of £6,921.

Housing Benefit Subsidy Claim fees are set using historical fee information from prior years. The 2013/14 fee was set using data from 2011/12 which was subsequently found to be incorrect. The PSAA therefore agreed to an increase in the baseline fee for the certification of the claim and this was applied to the 2014/15 fee only.

Grants subject to other assurance engagements

The fees for our assurance work on other returns are agreed directly with the Council.



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