

Report Number: WSC 10/19

West Somerset Council

Audit Committee – 19 March 2019

Grant Thornton – Housing Benefit Subsidy Certification Report 2017/18

This matter is the responsibility of Councillor Martin Dewdney

Report Author: (Andrew Stark, Interim Head of Financial Services and Deputy s151 Officer)

1 Purpose of the Report

- 1.1 This report introduces the Certification Report 2017/18 which has been compiled by our external auditors, Grant Thornton, in relation to the certification of our Housing Benefit Subsidy Claim.
- 1.2 The report, which will be presented by Grant Thornton, summarises the findings from their work in relation to the above claim and return for 2017/18.

2 Recommendations

- 2.1 To note the findings of the audit report on the Housing Benefit Subsidy Claim for 2017/18.

3 Risk Assessment

Risk Matrix

Description	Likelihood	Impact	Overall
The Council fails to maintain an adequate system of internal control.	2	3	6

Risk Scoring Matrix

Likelihood	5	Almost Certain	Low (5)	Medium (10)	High (15)	Very High (20)	Very High (25)
	4	Likely	Low (4)	Medium (8)	Medium (12)	High (16)	Very High (20)
	3	Possible	Low (3)	Low (6)	Medium (9)	Medium (12)	High (15)
	2	Unlikely	Low (2)	Low (4)	Low (6)	Medium (8)	Medium (10)
	1	Rare	Low (1)	Low (2)	Low (3)	Low (4)	Low (5)
			1	2	3	4	5
			Negligible	Minor	Moderate	Major	Catastrophic
			Impact				

Likelihood of risk occurring	Indicator	Description (chance of occurrence)
1. Very Unlikely	May occur in exceptional circumstances	< 10%
2. Slight	Is unlikely to, but could occur at some time	10 – 25%
3. Feasible	Fairly likely to occur at same time	25 – 50%
4. Likely	Likely to occur within the next 1-2 years, or occurs occasionally	50 – 75%
5. Very Likely	Regular occurrence (daily / weekly / monthly)	> 75%

4 Background and Full details of the Report

- 4.1 Each year our external auditors, Grant Thornton, review the Council's arrangements in relation to grant claims and returns.
- 4.2 Their full report together with detailed recommendations and details of the cost of this work are attached to this report.

5 Links to Corporate Aims / Priorities

- 5.1 None in relation to this report.

6 Finance / Resource Implications

- 6.1 The claim and return submitted by the Council (and reviewed by our external auditors) totals £10.834m. This is clearly a significant financial matter for the Council and we must ensure that proper arrangements are in place to meet the conditions of the grant.
- 6.2 No qualifications were made to the claim as a result of the 2017/18 audit.

7 Legal Implications

7.1 The Section 151 Officer has a legal requirement to ensure appropriate arrangements are in place to adequately control the Council's resources.

8 Environmental Impact Implications

8.1 None in respect of this report.

9 Safeguarding and/or Community Safety Implications

9.1 None in respect of this report.

10 Equality and Diversity Implications

10.1 None in respect of this report.

11 Social Value Implications

11.1 None in respect of this report.

12 Partnership Implications

12.1 None in respect of this report.

13 Health and Wellbeing Implications

13.1 None in respect of this report.

14 Asset Management Implications

14.1 None in respect of this report.

15 Consultation Implications

15.1 None in respect of this report.

Democratic Path:

- **Audit Committee – Yes**
- **Full Council – No**

Reporting Frequency: **Once only** **Ad-hoc** **Quarterly**
 Twice-yearly **Annually**

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