

Certification of Grants and Returns 2019-20

Merthyr Tydfil County Borough Council

Summary



- We have completed our 2019-20 audit work (under Paragraph 20 of Schedule 8 to the Government of Wales Act 2006) and conclude:
‘The Authority generally has adequate arrangements in place for the production of co-ordinated, accurate, timely and properly documented grant claims and returns, though there is scope for further improvement’
- Audit scrutiny of local authority grant schemes issued by the Welsh Government ceased in 2018-19.
- For 2019-20 we certified 3 claims with a total value of £53,966,459.
- The Authority submitted 2 of 3 claims to us on time and we certified 1 of 3 claims to the original submission deadline.
- We certified all 3 claims without qualification, we issued a covering letter with 1 claim.

Impact of COVID-19



- Grant preparation deadlines were unchanged
- Testament to the commitment of officers in compiling claims and undergoing audit thereof
- Authorities provided flexibility for the late submission of certified claims without imposing a penalty on the Council
- Remote access to financial systems enabled a fully remote audit
- All evidence was received electronically
- Officer liaison via MS Teams for discussions in order to resolve audit queries and sharing of on-screen information/evidence
- Electronic certification of claim and audit certificate
- Post-project learning to provide insight for enhancing future remote audit work

Certification Summary



Ref	Claim	Audit Deadline	Certified	Adjustment <£10,000	Unqualified certificate	Covering letter	Feedback note
BEN01	Housing Benefit	31/01/21*	05/02/21	Yes	Yes	Yes	No
LA01	NNDR	21/11/20	14/01/21	No	Yes	No	Yes
PEN05	Teachers' Pension	30/11/20	30/11/20	No	Yes	No	No

*Original deadline 30/11/20, automatic extension to 31/01/21

BEN01 Housing Benefits



Observations and amendments

- War disablement pension rates not updated for 3 cases, and incorrect for 1 case, impact on subsidy could not be determined
- Uplifted war pension rates applied from incorrect date which for 10 cases resulted in an error of £21.37
- A manual adjustment of £315.72 erroneously omitted from the claim compilation

Impact

- Revised claim submitted with covering audit letter
- Total impact of errors increases the subsidy due to the Council by £320

Recommendation

- The Council strengthens procedures for administering modified schemes

Certification fees



Ref	Claim	2019-20	2018-19
BEN01	Housing Benefit	£24,206	£23,937
LA01	NNDR	£2,928	£2,448
PEN05	Teachers' Pension	£3,387	£1,129
	Grants Admin*	£2,696	£4,327
Total		£33,217	£31,841

*includes supervision and review, report writing, committee attendance

Questions and Comments

