

Certification of Grants and Returns 2020-21

Merthyr Tydfil County Borough Council

Summary



- We have completed our 2020-21 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’
- For 2020-21 we certified three returns with a total value of £51,197,553.
- The Authority submitted all returns to us on time.
- We certified two by the original submission deadline and had an extension for the third.
- We certified one return without qualification and issued qualification /covering letters for the other two.

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

Certification Summary



Ref	Claim / Return	Audit Deadline	Certified	Adjustment <£10,000	Qualified certificate/ Covering letter	Feedback note
BEN01	Housing Benefit	28/02/22 ¹	25/02/22	Yes	Yes	No
LA01	NNDR	19/11/21	09/11/21	No	No	No
PEN05	Teachers' Pension	30/11/21	11/11/21	Yes ²	Yes	No

¹ Original deadline 31/01/22, extension agreed to 28/02/22

² There were various amendments between lines on the return, but there was no overall effect on the total contributions figure

BEN01 Housing Benefits



Observations and amendments

- Incorrect manual adjustment resulting in an error
- Incorrect income deduction
- Expenditure misclassification arising from incorrect LHA rate
- Incorrect recording of uncashed payments
- War disablement pension rates not updated for 3 cases, and incorrect for 1 case, impact on subsidy could not be determined
- Underpayment arising from incorrect start date

Impact

- Revised claim submitted with covering audit letter
- Total impact of errors reduces the subsidy due to the Council by £127.

Certification fees



Ref	Claim	2020-21	2019-20
BEN01	Housing Benefit	£27,585	£24,206
LA01	NNDR	£2,916	£2,928
PEN05	Teachers' Pension	£3,479	£3,387
	Grants Admin*	£2,229	£2,696
Total		£36,209	£33,217

*includes supervision and review, report writing, committee attendance

Questions and Comments

