

Audit and Performance Committee Report

Decision Maker:	Audit and Performance Committee
Date:	3 February 2016
Classification:	General Release
Title:	KPMG Certification of Claims and Returns Annual Audit 2014/15
Financial Summary:	There are no direct financial implications arising from the report.
Report of:	Head of Revenues & Benefits

1. Executive Summary

- 1.1 KPMG annually reviews the grants the City Council claims through a grants certification audit. KPMG require the City Council to communicate the key messages from the grants certification audit with those charged with governance, which at Westminster is the Audit and Performance Committee.
- 1.2 The KPMG report in relation to the financial year 2014/15 is shown at Appendix A.
- 1.3 There are no recommendations that KPMG wish to raise for Members consideration.

2. Recommendation

- 2.1 That the KPMG report is noted.

3. KPMG Annual Review

- 3.1 The City Council is responsible for compiling grant claims and returns in accordance with the requirements and the timescales set by central government.
- 3.2 KPMG annually reviews the grants the City Council claims through a grants certification audit. KPMG require the City Council to communicate the key messages from the grants certification audit with those charged with governance, which at Westminster is the Audit and Performance Committee.
- 3.3 There was only one claim / return audited by KPMG in relation to the 2014/15 financial year:
 - Housing Benefit subsidy
- 3.4 KPMG have made no recommendations in this year's report (Appendix A). This will be the third successive year that there have been no recommendations.
- 3.5 There were only two minor issues identified, neither of which affected the amount of the Council's claim.

4 Financial Implications

- 4.1 It is important that grant claim requirements are complied with as they affect funding sources and funding assumptions in the City Council's business plans.
- 4.2 KPMG did not adjust the Council's claim.
- 4.3 The overall fee for certification of the Council's claim is the same as the indicative fee estimate. (See Appendix A).

5. Legal Implications

- 5.1 There are no direct legal implications arising from this report.

BACKGROUND PAPERS: None

If you have any queries about this report please contact: Martin Hinckley on 0207 641 2611 or at mhinckley@westminster.gov.uk