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## **EXCERPT FROM THE MINUTES OF THE AUDIT COMMITTEE HELD ON 11 APRIL 2011**

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### **AUC.21/11      CERTIFICATION OF CLAIMS AND RETURNS – ANNUAL REPORT 2009/10**

The District Auditor presented the Annual Report on Claims and Returns for 2009/10.

The report summarised the findings from the certification of 2009/10 claims. It included the messages arising from the Audit Commission's assessment of the City Council's arrangements for preparing claims and returns and information on claims that the Audit Commission had amended or qualified.

The District Auditor explained that Carlisle City Council received more than £35 million funding from various grant paying departments. Those grants had conditions attached which the Council had to show had been met. In 2009/10 the Audit Commission certified five claims and returns with a total value of over £69.1 million, of which two were limited reviews and three full reviews. Two claims were amended and the Audit Commission was unable to fully certify two claims and for each a qualification letter was issued to the grant-paying body.

The District Auditor reported that the Council's arrangements for managing claims and returns had improved in 2009/10, as a result of which the number of claims amended or reported upon had reduced. There was, however, scope to improve further by:

- strengthening the management of single programme claims to ensure compliance with grant conditions and to minimise errors; and
- ensuring all benefits assessors were clear about which dates to use for change of circumstances in order to minimise the payment of incorrect benefits.

The following recommendations, that had been agreed by the relevant officers of the Council, were made:

- The Council should ensure that benefits assessors were clear about which dates to use for change of circumstance
- Ensure only payments made in the year were included in the relevant single programme claim
- Ensure that all single programme claims are arithmetically correct before submission for audit

The District Auditor and Financial Services Manager then responded to Members' questions.

**RESOLVED** – That the Annual Report on Claims and Returns for 2009/10 be received.