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# Certification of grants and returns 2011/12

Lincolnshire County Council

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<b>Introduction and background</b>	<p><b>This report summarises the results of work completed by the Audit Commission’s Audit Practice on the certification of the Council’s 2011/12 grant claims and returns.</b></p> <ul style="list-style-type: none"> <li>■ For 2011/12 the Audit Practice certified:             <ul style="list-style-type: none"> <li>– 1 return with a total value of £31.1m.</li> </ul> </li> </ul>	<p>-</p>
<b>Certification results</b>	<p><b>The Audit Practice issued an unqualified certificate for the above return.</b></p>	<p><b>Page 3</b></p>
<b>Audit adjustments</b>	<p><b>No adjustments were necessary to the above return as a result of the certification work this year.</b></p>	<p><b>Page 3</b></p>
<b>The Council’s arrangements</b>	<p><b>The Council has adequate arrangements for preparing its grants and returns and supporting the certification work.</b></p>	<p><b>Page 3</b></p>
<b>Fees</b>	<p><b>The overall fee for the certification of grants and returns was lower than the original estimate.</b></p> <ul style="list-style-type: none"> <li>■ The total fees for the year were £4,630. The reduction in the number of grant claims and returns since 2010/11 has resulted in an overall reduction in the fee charged, despite some additional work undertaken on the Teachers’ Pension return this year. The overall fee is also well below the estimate of £16,000 included in the 2011/12 audit plan.</li> </ul>	<p><b>Page 4</b></p>

Overall, the Audit Practice certified 1 return:

- The return was unqualified and did not require any adjustment

Detailed below is a summary of the key outcomes from the Audit Practice’s certification work on the Council’s 2011/12 grants and returns. No audit adjustments were made as a result of the work, nor was the audit certificate qualified.

We are satisfied that the Council has adequate arrangements in place for preparing its grants and returns.

	Comments overleaf	Qualified certificate	Significant adjustment	Minor adjustment	Unqualified certificate
Teachers’ Pension Return		0	0	0	1

The overall fee for the certification of grants and returns was much less than the original estimate and also reflected a reduction in the number of claims and returns

### Breakdown of certification fees 2011/12

Breakdown of fee by grant/return		
	2011/12 (£)	2010/11 (£)
Teachers' Pension return	4,630	1,870
Local transport Plan – Major Projects	0	1,302
Surestart, Early Years, etc – no auditor certification required in 2011/12	0	2,045
<b>Total fee</b>	<b>4,630</b>	<b>5,217</b>

The initial estimated fees for certifying the 2011/12 grants and returns was £16,000. The actual fee charged was much lower than the original estimate and also reflected a reduction in the number of grant claims and returns since 2010/11.

The cost of auditing the Teachers' Pension return in 2011/12 was higher than in 2010/11. This reflected the greater level of testing needed to verify the significant impact on the return as a result of the increasing number of academy schools. Despite this additional testing we were grateful for the prompt responses from officers which helped in the clearance of the increased number of audit queries. The audit certification work was also aided by the pre audit analytical work completed by officers. Both factors helped to minimise the cost of the work in 2011/12.



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