



North Yorkshire County Council

Certification of claims and returns 2010/11

Annual Report

February 2012

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1. Grant claims and returns certified for 2010/11

The following claims and returns have been certified and delivered to the appropriate entities within the relevant deadlines:

Claim or return	Value of claim/return	Date received	Date certified	Certification deadline	Adjustments required	Qualification letter issued
Sure Start, Early Years and Childcare grant	£22.6m	15/06/11	21/09/11	28/10/11	No	No
Teachers Pension return	£38.5m	18/06/11	17/11/11	30/11/11	No	No
Rural Access to Opportunities Programme	£406k	21/07/11	21/09/11	30/9/11	No	No
RMT Delegated Fund	£24k	21/07/11	21/09/11	30/9/11	No	No
York & North Yorkshire Partnership Unit grant	£130k	01/07/11	17/10/11	30/9/11 <i>extended to 17/10/11</i>	Yes	Yes

Notes

- All claims with a project lifetime value of over £125,000 require certification by the auditors. The claim for RMT Delegated Fund had a lifetime value exceeding £125,000, so although the 2010/11 claim was only small certification was required this year.
- The York & North Yorkshire Partnership Unit grant deadline was extended at the request of the Council.
- Section 2 provides details of adjustments required and the qualification letter issued.
- An analysis of certification fees is shown in Appendix 1 to this letter.

2. Adjustments and qualification letters issued

The following adjustments have been made prior to certification by the auditors and one qualification letter has been issued.

Adjustments

- The grant claim form for the York & North Yorkshire Partnership Unit grant was substantially amended for presentation only. The actual value of the claim was not altered. All pages on the initial claim form that we received needed amendment or additional data/descriptions adding.

Qualification letters issued

- A letter was issued in respect of the York & North Yorkshire Partnership Unit grant this year. Although the value of this grant is small, there is no materiality applicable to certification work, like there is for the audit of the financial statements. We are therefore required to report all our findings, no matter how small, to the funding body and the Audit Commission. The allocation of the grant between capital and revenue expenditure did not match the allocation of the grant offered and therefore it appeared that the revenue element had been over claimed by £2,000 and the capital element had been under claimed by £2,000. Our qualification letter therefore disclosed these facts.

3. Observations and recommendations arising from our certification work

The York & North Yorkshire Partnership Unit grant

- The claim form and file presented to us for certification was not of the normal high standard presented by Council staff. The claim could not initially be certified until the form fully completed and correct supporting working papers were provided.
- Although the prime records of this grant programme are maintained by the partnership itself, the maintenance of such records and completion of the grant claim remains the responsibility of the Council. All grants should be reviewed by a member of management who is familiar with the requirements for completing such claims prior to submission to the auditors.

4. Closing remarks

This letter has been discussed and agreed with the Corporate Director – Finance and Central Services. A copy of the letter will be presented at the Audit and Governance Committee on 8 March 2012.

We would like to take this opportunity to express our appreciation for the assistance and co-operation provided during the course of the certification work. Our aim is to deliver a high standard of work which makes a positive and practical contribution which supports the Authority's own agenda. We recognise the value of your co-operation and support.



Deloitte LLP

Chartered Accountants

22 February 2012

The matters raised in this report are only those that came to our attention during our certification work and are not necessarily a comprehensive statement of all weaknesses that exist or of all improvements that might be made. You should assess recommendations for improvements for their full implications before they are implemented. In particular, we would emphasise that we are not responsible for the adequacy and appropriateness of the certification methodologies as they are derived solely from the Audit Commission.

This report has been prepared for the Members, as a body, and we therefore accept responsibility to you alone for its contents. We accept no duty, responsibility or liability to any other parties, since this report has not been prepared, and is not intended, for any other purpose.

Appendix 1: Analysis of certification fees

Claim or return	2011 £'000	2010 £'000
Sure Start, Early Years and Childcare grant	3.0	3.0
Teachers Pension return	2.1	2.1
Rural Access to Opportunities Programme	1.1	1.7
RMT Delegated Fund	1.1	1.6
Kirkbymoorside Resource Centre	-	0.6
York & North Yorkshire Partnership Unit grant	1.7	-
Total	9.0	9.0

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