


<p><b>London Borough of Hammersmith &amp; Fulham</b></p> <p><b>AUDIT, PENSIONS AND STANDARDS COMMITTEE</b></p> <p><b>22 March 2016</b></p>		
<b>CERTIFICATION OF GRANT CLAIMS 2014/15</b>		
<b>Report of the Strategic Finance Director</b>		
<b>Open Report</b>		
<b>Classification:</b> For Information <b>Key Decision:</b> No		
<b>Wards Affected:</b> All		
<b>Accountable Director:</b> Hitesh Jolapara, Strategic Finance Director		
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## 1. EXECUTIVE SUMMARY

- 1.1. The external auditor, KPMG, has finalised the work to certify the Council's grant claims in respect of the 2014/15 financial year.
- 1.2. KPMG's findings are detailed in the letter appended to this report (appendix 1). In summary:
  - The Housing Benefit Subsidy claim was unqualified. Three minor amendments were made to the Council's initial claim, however the auditor did not identify any qualification issues;
  - There were no issues raised with the Pooling of Housing Capital Receipts return;
  - The Teacher's Pensions EOYC return required two minor adjustments but otherwise no issues were raised;
  - There are no recommendations arising.
- 1.3. The final audit fee of £38,270 was in-line with the indicative fee. The main element of this fee relates to the Housing Benefit Subsidy claim (£31,270) which was set by Public Sector Audit Appointments.

**2. RECOMMENDATIONS**

2.1. To note the KPMG letter.

**3. REASONS FOR DECISION**

3.1. Not applicable.

**4. EQUALITY IMPLICATIONS**

4.1. Not applicable.

**5. LEGAL IMPLICATIONS**

5.1. Not applicable.

**6. FINANCIAL AND RESOURCES IMPLICATIONS**

6.1. Not applicable.

**7. RISK MANAGEMENT**

7.1. Not applicable

**8. PROCUREMENT AND IT STRATEGY IMPLICATIONS**

8.1. Not applicable.

**LOCAL GOVERNMENT ACT 2000**  
**LIST OF BACKGROUND PAPERS USED IN PREPARING THIS REPORT**

<b>No.</b>	<b>Description of Background Papers</b>	<b>Name/Ext of holder of file/copy</b>	<b>Department/ Location</b>
	None		

**LIST OF APPENDICES:**

Appendix 1 – KPMG Certification of Grants and Returns 2014/15 letter