



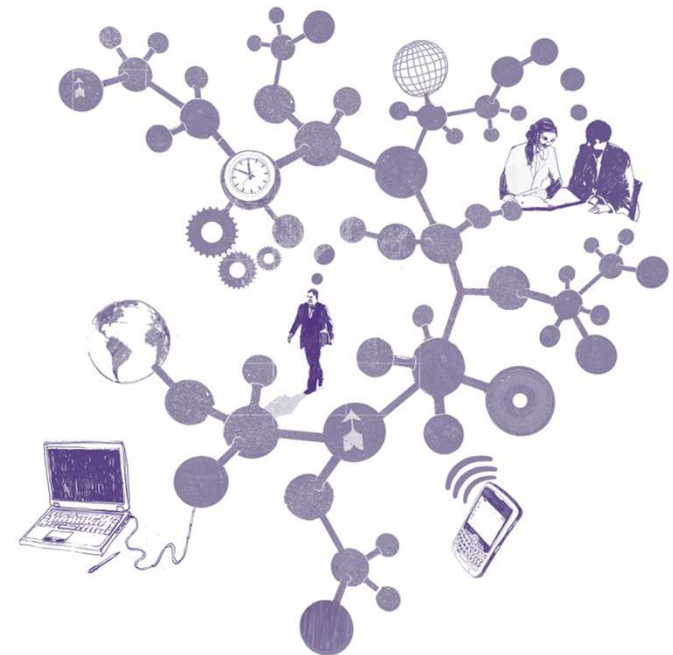
# Certification report 2012/13 for Mid Devon District Council

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**Year ended 31 March 2013**

**14 January 2014**

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## Section 1: Executive summary

01. Executive summary

02. Results of our certification work

# Executive summary

## Introduction

We are required to certify certain of the claims and returns submitted by Mid Devon District Council ('the Council'). This certification typically takes place six to nine months after the claim period and represents a final but important part of the process to confirm the Council's entitlement to funding.

We have certified two claims and returns for the financial year 2012/13 relating to expenditure of £38.7 million.

This report summarises our overall assessment of the Council's management arrangements in respect of the certification process and draws attention to significant matters in relation to individual claims.

## Approach and context to certification

Arrangements for certification are prescribed by the Audit Commission, which agrees the scope of the work with each relevant government department or agency, and issues auditors with a Certification Instruction (CI) for each specific claim or return.

Our approach to certification work, the roles and responsibilities of the various parties involved and the scope of the work we perform were set out in our Audit Plan issued to the Council in March 2013.

## Key messages

A summary of all claims and returns subject to certification is provided at Appendix A. The key messages from our certification work are summarised in the table below and set out in detail in the next section of the report.

Aspect of certification arrangements	Key Messages	RAG rating
<b>Submission &amp; certification</b>	All claims were submitted and certified on time.	● Green
<b>Accuracy of claim forms submitted to the auditor (including amendments &amp; qualifications)</b>	No claim required amending or qualification.	● Green
<b>Supporting working papers</b>	Working papers and evidence provided were good, which enabled certification within the deadlines.	● Green

### **The way forward**

The Council has a good record of preparing accurate claims. We have made no recommendations in relation to the preparation of future claims.

### **Acknowledgements**

We would like to take this opportunity to thank the Council officers for their assistance and co-operation during the course of the certification process.

**Grant Thornton UK LLP**  
**14 January 2014**

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## Section 2: Results of our certification work

01. Executive summary

02. Results of our certification work

# Results of our certification work

## Key messages

We have certified three claims and returns for the financial year 2012/13 relating to expenditure of £38.7 million.

All claims were submitted by the Council and Certified by Grant Thornton within the set deadlines.

Details of the certification of all claims and returns are included at Appendix A.

## Significant findings

There are no findings to report to members.

## Certification fees

The Audit Commission set an indicative scale fee for grant claim certification based on 2010/11 certification fees for each audited body. The indicative scale fee for the Council for 2012/13 is £12,750.

Performance measure	Target	Achievement in 2012/13		Achievement in 2011/12		Direction of travel
		No.	%	No.	%	
Claims submitted on time	100%	3	100%	4	100%	↔
Claims certified on time	100%	3	100%	4	100%	↔
Claims certified without amendment	100%	3	100%	4	100%	↔
Claims certified without qualification	100%	3	100%	4	100%	↔

# Appendices



## Appendix A: Details of claims and returns certified for 2012/13

Claim or return	Value (£)	Amended	Amendment (£)	Qualified	Comments
Housing and Council Tax Benefit	24,316,773	No	n/a	No	None
National non-domestic rates return	13,662,464	No	n/a	No	None
Pooling of housing capital receipts	769,338	No	n/a	No	None



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