

Certification of Grants and Returns 2022-23 – Ceredigion County Council

Audit year: 2022-23

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Summary of certification work outcomes

- 1 Under Paragraph 20 of Schedule 8 to the Government of Wales Act 2006 the Auditor General shall, if required by a local government or other grant-receiving body, make arrangements for certifying claims and returns (referred to as grant claims, hereafter).
- 2 We undertook our work with the aim of certifying individual claims and to answer the question:
'Does Ceredigion County Council (the Council) have adequate arrangements in place to ensure the production of co-ordinated, accurate, timely and properly documented grant claims?'
- 3 We have completed the audit and conclude that the Council had adequate arrangements in place for the production and submission of the grant claims which required certification within 2022-23.
- 4 For 2022-23, we certified six grant claims (compared with six in 2021-22), with an aggregate value of £45 million (£44 million in 2021-22).
- 5 The Council submitted all six grant claims (100%) by the agreed deadlines (100% in 2021-22) and all of these have now been certified. The cost of the audit for 2022-23 is £26,578 (£25,605 in 2021-22).
- 6 Overall, the audits resulted in no proposed amendments, with no change in grant entitlement. One claim (PEN05) was qualified due to an arithmetic error on the End of Year Certificate and underpayment error during testing of additional pension payments.

- 7 Detailed on the following pages is a summary of the key outcomes from our certification work of the Council's 2022-23 grants and returns, showing where either audit amendments were made, as a result of our work, or where we had to qualify our audit certificate.
- 8 A qualification means that issues were identified concerning the Council's compliance with a scheme's requirements that could not be resolved through adjustment. In these circumstances, it is likely that the relevant grant-paying body will require further information from the Council to satisfy itself that the full amounts of grant claimed are appropriate. There is a potential risk that grant-paying bodies claw back grant from the Council where issues are not addressed.

Exhibit 1: grant claim amendments and qualifications

Ref	CI Ref	Grants and returns	Claim received prior to Deadline	Qualified certificate	Adjustment (>£10,000)	Adjustment (<£10,000)	Unqualified certificate	
1	BEN01	Housing Benefits Subsidy	Yes				✓	
2	HLG01	Section 33 NHS (Wales) Act 2006 Pooled Budgets	Yes					
3	HLG03	Section 34-194 NHS (Wales) Act 2006 Money Transfers	Yes					
4	LA01	National Non-Domestic Rates Return	Yes					
5	PEN05	Teachers' Pension Scheme Return	Yes	✓				
6	SOC07	Social Care Workforce Development Programme	Yes				✓	
Total					1	0	0	5

Fees

- 9 Our overall fee for the certification of grants and returns is higher than that charged in 2021-22 (primarily due to the increase in our fee rates of 4.8% for inflation in 2022-23), and in line with the estimate provided within the Audit Plan, which was £26,850.

Exhibit 2: breakdown of fee by grant/return

Breakdown of fee by grant/return	2022-23	2021-22
BEN01 – Housing Benefits Subsidy	£12,359	£12,024
HLG01 – Section 33 NHS (Wales) Act 2006 Pooled Budgets	£1,472	£1,278
HLG03 – Section 34 – 194 NHS (Wales) Act 2006 Money Transfers	£1,360	£1,273
LA01 – National Non-Domestic Rates Return	£2,624	£2,517
PEN05 – Teachers’ Pension Scheme Return	£3,056	£2,950
SOC07 – Social Care Workforce Development Programme	£3,065	£2,925
Grants Supervision, Planning and Control	£2,642	£2,638
Total fee	£26,578	£25,605

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