

# Certification of Grants and Returns 2023-24 – Ceredigion County Council

Audit year: 2023-24

Date issued: February 2025

Document reference: 4762A2025

This document has been prepared as part of work performed in accordance with statutory functions.

We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

# Contents

Summary of certification work outcomes	4
Fees	6

# 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 2023-24.
- 4 For 2023-24, we certified six grant claims (compared with six in 2022-23), with an aggregate value of £42.8 million (£45 million in 2022-23).
- 5 The Council submitted all six grant claims (100%) by the agreed deadlines (100% in 2022-23) and all of these have now been certified. The cost of the audit for 2023-24 is £28,266 (£26,578 in 2022-23).
- 6 Overall, the audits resulted in no proposed amendments, with no change in grant entitlement (no amendments in 2022-23). Two claims (LA01 and PEN05) were qualified this year (one in 2022-23).

- 7 Detailed on the following pages is a summary of the key outcomes from our certification work of the Council's 2023-24 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				✓	
<b>Total</b>					<b>2</b>	<b>0</b>	<b>0</b>	<b>4</b>

# Fees

- 9 Our overall fee for the certification of grants and returns is higher than that charged in 2022-23 (primarily due to the increase in our fee rates of 6.4% for inflation in 2023-24), and slightly lower than the estimate provided within the Audit Plan, which was £28,600.

## Exhibit 2: breakdown of fee by grant/return

Breakdown of fee by grant/return	2023-24	2022-23
BEN01 – Housing Benefits Subsidy	£13,342	£12,359
HLG01 – Section 33 NHS (Wales) Act 2006 Pooled Budgets	£1,584	£1,472
HLG03 – Section 34 – 194 NHS (Wales) Act 2006 Money Transfers	£1,376	£1,360
LA01 – National Non-Domestic Rates Return	£2,865	£2,624
PEN05 – Teachers’ Pension Scheme Return	£3,236	£3,056
SOC07 – Social Care Workforce Development Programme	£3,175	£3,065
Grants Supervision, Planning and Control	£2,688	£2,642
<b>Total fee</b>	<b>£28,266</b>	<b>£26,578</b>



Audit Wales

Tel: 029 2032 0500

Fax: 029 2032 0600

Textphone: 029 2032 0660

E-mail: [info@audit.wales](mailto:info@audit.wales)

Website: [www.audit.wales](http://www.audit.wales)

We welcome correspondence and telephone calls in Welsh and English.  
Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.

