



# Annual Report on grants and returns 2015/16

**Leicestershire County Council**

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# Contents

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	<b>Page</b>
<b>Headlines</b>	3
<b>Summary of certification work outcomes</b>	5
<b>Fees</b>	6

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## Headlines

### Introduction and background

This report summarises the results of work we have carried out on the Council's 2015/16 grant claims and returns.

We have not completed any work under the Public Sector Audit Appointment certification arrangements. However, we have completed work on two other returns under separate engagement terms. The work completed for 2015/16 is:

- Local Transport Plan Major Projects Return – Loughborough Town Centre Transport Scheme. This has a value of £3.6 million; and
- Teachers Pension Authority – End of Year Certification for English authorities (EOYCa) Return. This has a value of £13.6 million.

### Certification and assurance results (Pages 3-4)

Our work on these assurance engagements resulted in the following reports:

- Reporting Accountants' independent reasonable assurance report in connection with the Local Transport Plan Major Projects S31 AUD return for the year ended 31 March 2015; and
- Reporting Accountants' independent reasonable assurance report in connection with Teachers' Pensions EOYCa return for the year ended 31 March 2016

Some minor adjustments were necessary to both of the Council's returns as a result of our certification work this year.

### Recommendations (Pages 7 – 8)

We have made no recommendations to the Council from our work this year.

### Fees (Page 5)

Our fees for these assurance engagements were subject to agreement directly with the Council and totalled £5,500.

# Summary of reporting outcomes

Overall, we carried out work on 2 grants and returns:

- both were unqualified but required some amendment to the final figures.

Detailed comments are provided overleaf.

Detailed below is a summary of the reporting outcomes from our work on the Council’s 2015/16 returns, showing where either audit amendments were made as a result of our work or where we had to qualify our audit certificate or assurance report.

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.

	Comments overleaf	Qualified	Significant adjustment	Minor adjustment	Unqualified
<b>Other assurance engagements</b>					
— Local Transport Plan Major Projects Return – Loughborough Town Centre Transport Scheme	1			●	●
— Teachers Pension Authority – EOYCa Return	2			●	●

# Summary of certification work outcomes

This table summarises the key issues behind each of the adjustments that were identified on the previous page.

Ref	Summary observations
1	<b>Local Transport Plan Major Projects Return – Loughborough Town Centre Transport Scheme</b> Our work identified that a difference between a line on the final return and the quarter 4 claim of £52k, and some minor additional errors and rounding discrepancies
2	<b>Teachers Pension Authority – EOYCa Return</b> When checking that a sample of teachers’ pension deductions had been correctly calculated and included in the EOYCa return it was found that some employees with “one to one” salaries did not have pensions deducted correctly, resulting in underpaid contributions of less than £600.

## Fees

Our fees for other assurance engagements on grants/returns are agreed directly with the Council.

The overall fees we charged for carrying out all our work on grants/returns in 2015/16 was £5,500.

### Grants subject to other assurance engagements

The fees for our assurance work on other grants/returns are agreed directly with the Council. 2015/16 was the first year we have undertaken grants subject to assurance engagements for the Authority.

### Breakdown of fees for grants and returns work

Breakdown of fee by grant/return	
	2015/16 (£)
Local Transport Plan Major Projects Return – Loughborough Town Centre Transport Scheme	3,000
Teachers Pension Authority – EOYCa Return	2,500
<b>Total fee</b>	<b>5,500</b>



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