



WALES **AUDIT** OFFICE
SWYDDFA **ARCHWILIO** CYMRU

Joint Protocol for the Certification of Grant Claims and Returns

Carmarthenshire County Council and the Wales Audit Office

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Status of report

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Summary report

Summary

1. The management, compilation and audit of Carmarthenshire County Council's (the Council) grant claims and returns involve considerable time and effort on behalf of both officers of the Council and auditors. In addition it is important both to the paying bodies and for the purposes of the Council's accounts that all claims are properly supported, submitted and certified by the required deadlines.
2. To facilitate this, the Council and the Wales Audit Office have agreed a joint working protocol for the certification of grant claims and returns. The joint grants protocol – as agreed by the Council and the Wales Audit Office – is shown at Appendix 1. The joint protocol covers the co-ordination of the certification process as well as key stages of the audit of individual claims/returns. It should be read in conjunction with internal protocol and procedures documents, prepared by the Council and Wales Audit Office respectively.
3. This joint protocol may be subject to amendment during the year in respect of any changes to arrangements, job titles and responsibilities.

Appendix 1

Joint Grants Protocol

Area		Wales Audit Office	Carmarthenshire County Council
Co-ordination			
1	Grant Co-ordinators	The Wales Audit Office has established a key audit contact to co-ordinate the grant claims/return certification process (Wales Audit Office Grants Team Leader).	The Council has established a key Council contact to co-ordinate the grant/return certification process (Council's Grants Compliance Officer).
2	Claims / returns requiring external audit	The Grants Team Leader will compile a listing of grant claims/returns expected for audit based on information provided by the Wales Audit Office's Central Grants Team and share this with the Grants Compliance Officer. This will be updated on a monthly basis following the issue of the Certification Index issued by the Wales Audit Office's Grants Team and any amendments notified to the Grants Compliance Officer.	The Grants Compliance Officer will maintain a listing of grant claims / returns required to be submitted for audit and will keep the Grants Team Leader informed of progress.
3	Progress	The Grants Compliance Officer will liaise with the Grants Team Leader on progress. Discussion to include the deadlines for submission and audit, together with the actual submission and audit completion dates with an accompanying narrative including details of any qualifications (if appropriate). Regular updates will be provided at Grants Panel. Wales Audit Office to notify the Authority of any changes to the de minimis level for audit.	

Area	Wales Audit Office	Carmarthenshire County Council
Administration		
4	Guidance	Audits will be conducted in accordance with guidance circulated by the Wales Audit Office's Grants Team (CIA01) and follow the process set out in the Wales Audit Office's Procedure for the Certification for the Grant Claims>Returns. Copies of certification instructions will be provided to the Grants Compliance Officer.
5	Provision of grant working papers	The Wales Audit Office will provide training if and when requested in respect of core working paper requirements.
6	Good Practice	The Wales Audit Office has developed a Good Practice Exchange web page which has a module on Grants Management. Further training on Grants Management Good Practice can be provided by the Wales Audit Office at request from the Council.
7	Submission of grants for audit	All grants received by the Wales Audit Office are logged immediately on the grants receipting schedule and the original claims and any supporting working papers securely stored. Original claims and returns ready for audit should be provided to a member of the audit team. Supporting information to be saved in the Wales Audit Office folders on the Corporate File Plan. Grants Compliance Officer to co-ordinate and arrange access permissions for appropriate project staff as required. Project Officers will notify the Grants Compliance Officer when claims/returns have been submitted to Wales Audit Office.

Area	Wales Audit Office	Carmarthenshire County Council
Grant Submission		
8	Submission of grants for audit	<p>The Project Officer managing the project has overall responsibility for the submission of the projects grant claims/returns to the Wales Audit Office.</p> <p>All grant claims to be verified by the Accountancy Section and arrangements made for them to be signed by an appropriate officer.</p> <p>All claims/returns submitted for audit to include original signatures.</p> <p>If no-one is available in the offices of Wales Audit Office, claims/returns will be passed to Grants Compliance Officer who will liaise with Wales Audit Office notifying them that claims/returns are available for collection.</p>
Submission deadlines		
9	Pre-audit submission deadlines (ie, date of submission of unaudited claims to funding bodies)	<p>The Project Officer will ensure that pre-audit submission deadlines are met. Where deadlines cannot be met, the Project Officer will make arrangements to request an extension from the paying body. Confirmation of the extension in writing is to be provided to the Wales Audit Office at the earliest opportunity.</p>
10	Audit deadlines	<p>The Wales Audit Office will endeavour to meet all deadlines for certification. Where this is not going to be achievable, the matter will be reported to the Project Officer and Grants Compliance Officer.</p> <p>Where audit submission deadlines cannot be met, the Project Officer will request an extension from the Funding Body and provide confirmation of the extension to the Wales Audit Office in writing.</p>

Area		Wales Audit Office	Carmarthenshire County Council
Claim certification			
11	Emerging issues	<p>During each audit, WAO will send a summary of issues including proposed amendments, qualifications as well as any outstanding information to the relevant project officer and agree a timetable for resolution and finalisation.</p> <p>Where the agreed timetable cannot be met then these will be referred to the Grants Compliance Officer at the earliest opportunity for discussion and action.</p>	The Project Officers will follow-up the summary of issues within the agreed timescales.
12	Amendments	The Grants Team Leader will agree with the Project Officer any amendments required to the claim prior to certification.	Where the claim requires amendment, the change will be made and 're-initialled' (or a replacement claim completed and signed) by the appropriate certifying officer.
13	Qualifications	<p>The Wales Audit Office will agree the wording of any qualification letter with the Project Officer and the relevant Head of Service.</p> <p>The Wales Audit Office will provide the Project Officer and Grants Compliance Officer with copies of certified claims, along with an accompanying grant qualification report where relevant.</p>	
Monitoring of the grants process			
14	Grants report	The Grants Team Leader will prepare a Grants Report for the annual claims for the year. This will highlight key successes, issues and areas for improvement. The draft report will be issued for comment to the Head of Financial Services and the Grants Panel. The final report will go to the Audit Committee. A summary will also be included in the Annual Audit letter.	

Overall responsibilities

15	Overall responsibilities	The Wales Audit Office Audit Manager takes overall responsibility for the grants work and will review all qualification letters. The Council's Head of Financial Services takes overall responsibility for grant claims on behalf of the Council. The Council's Grants Panel and Audit Committee also play a key role in monitoring and improving the Council's grant management arrangements.
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WALES **AUDIT** OFFICE

SWYDDFA **ARCHWILIO** CYMRU

Wales Audit Office
24 Cathedral Road
Cardiff CF11 9LJ

Swyddfa Archwilio Cymru
24 Heol y Gadeirlan
Caerdydd CF11 9LJ

Tel: 029 2032 0500

Ffôn: 029 2032 0500

Fax: 029 2032 0600

Ffacs: 029 2032 0600

Textphone: 029 2032 0660

Ffôn Testun: 029 2032 0660

E-mail: info@wao.gov.uk

E-bost: info@wao.gov.uk

Website: www.wao.gov.uk

Gwefan: www.wao.gov.uk