

**CHILDREN'S SOCIAL SERVICES  
LOCAL AUTHORITY CIRCULAR (2006)3**

To: The Chief Executive  
County Councils )  
Metropolitan District Councils ) England  
Shire Unitary Councils )  
London Borough Councils  
Common Council of the City of London  
Council of the Isles of Scilly

The Director of Children's Services  
The Chief Finance Officer

13 February 2006

**CHILDREN'S SERVICES GRANTS 2005-06: AUDITOR CERTIFICATION ARRANGEMENTS**

**SUMMARY**

1. This circular - which should be read in conjunction with LAC(2005)6 - provides details on the 2005-06 auditor certification arrangements for the following Children's Services grants:

- Choice Protects
- Adoption Support and Special Guardianship
- Integrated Children's Services

2. Auditor certification is not required for the following Children's Services grants:

- Safeguarding Children
- Change Fund
- Community Based Refuge
- Regional Development Workers
- Looked After Children Field Force

3. However, those authorities in receipt of the Regional Development Workers grant and the Looked After Children Field Force grant are required to submit a certified statement of expenditure to the Secretary of State by 30 September 2006. A form is attached at Annex A for this purpose. The Safeguarding Children and Change Fund grants are not ring-fenced, and the Community Based Refuge grant is paid on proof of relevant expenditure, therefore authorities are not required to submit a separate certified statement of expenditure for these grants.

**ACTION**

4. The following actions must be taken by all authorities:

4(a) Final Statement Certificate: Choice Protects (2005-06) (Annex B)

- All authorities - except a) those that were rated three stars for social services (as of November 2004) or CPA-excellent (as of December 2004) or b) those that claim, that is spend (line E of annex B), less than £50k in 2005-06 - should complete this form and send it, certified by the Chief Financial Officer, to the auditor appointed by the Audit Commission by 30 September 2006. A copy should be sent to the Department for Education & Skills at the address given below. Auditors, appointed by the Audit Commission, should complete the auditor's certificate and ensure it is received by the Secretary of State at the address below no later than 30 December 2006.

Susan Dixon, Safeguarding Children Group, DfES,  
4D Caxton House, Tothill Street, London, SW1H 9NA

- Those authorities that claim, that is spend (line E of annex B), less than £50k are still required to complete and send a certified statement of expenditure (page 1 of Annex B) to the Secretary of State by 30 September 2006. However, no auditor certification is required.

4(b) Final Statement Certificate: Adoption Support & Special Guardianship Support Services (2005-06) (Annex C)

All authorities - except a) those that were rated three stars for social services (as of November 2004) or CPA-excellent (as of December 2004) or b) those that claim, that is spend (line E of annex C), less than £50k in 2005-06 - should complete this form and send it, certified by the Chief Financial Officer, to the auditor appointed by the Audit Commission by 30 September 2006. A copy should be sent to the Department for Education & Skills at the address given below. Auditors, appointed by the Audit Commission, should complete the auditor's certificate and ensure it is received by the Secretary of State at the address below no later than 30 December 2006.

Susan Dixon, Safeguarding Children Group, DfES,  
4D Caxton House, Tothill Street, London, SW1H 9NA

- Those authorities that claim, that is spend (line E of annex C), less than £50k are still required to complete and send a certified statement of expenditure (page 1 of Annex C) to the Secretary of State by 30 September 2006. However, no auditor certification is required.

4(c) Final Statement Certificate: Integrated Children's Services (2005-06) (Annex D)

- All authorities - except those that claim, that is spend (line E of annex D), less than £50k in 2005-06 - should complete this form and send it, certified by the Chief Financial Officer, to the auditor appointed by the Audit Commission by 30 September 2006. A copy should be sent to the Department for Education & Skills at the address below. Auditors, appointed by the Audit Commission, should complete the auditor's certificate and ensure it is received by the Secretary of State at the address below no later than 30 December 2006.

Susan Dixon, Safeguarding Children Group, DfES,  
4D Caxton House, Tothill Street, London, SW1H 9NA

- Those authorities that claim, that is spend (line E of annex D), less than £50k are still required to complete and send a certified statement of expenditure (page 1 of Annex D) to the Secretary of State by 30 September 2006. However, no auditor certification is

required.

5. A list of all local authorities and their Social Services Star rating and CPA rating as of November 2004 and December 2004 respectively can be found at Annex E.

## **ENQUIRIES**

6. All enquiries about this circular should be addressed to Susan Dixon. 020 7273 5803  
[Susan.Dixon@dfes.gsi.gov.uk](mailto:Susan.Dixon@dfes.gsi.gov.uk)

## **CANCELLATION OF CIRCULAR**

7. This Circular should be cancelled on 30 December 2006.

**FINAL STATEMENT CERTIFICATE: REGIONAL DEVELOPMENT WORKERS / LOOKED AFTER CHILDREN FIELD FORCE\*\* (2005-06)**

\*\* Delete as appropriate

This certification is to be completed by **Devon, Gateshead, Staffordshire, Kensington & Chelsea and any other authority** that received funding from the Regional Development Workers or Looked After Children Field Force grants.

**The above authorities should complete this form and send it, certified by the Chief Financial Officer, to Susan Dixon, Safeguarding Children Group, DfES, 4D Caxton House, Tothill Street, London, SW1H 9NA by 30 September 2006.**

<b>LOCAL AUTHORITY</b> .....	Regional Development Workers / Looked After Children Field Force
<b>A.</b> unspent balance of grant brought forward from 2004-5	£ _____
<b>B.</b> 2005-6 allocation	£ _____
<b>C.</b> total grant available in 2005-6 (line A plus line B)	£ _____
<b>D.</b> eligible expenditure incurred in 2005-6	£ _____
<b>E.</b> grant entitlement in 2005-6 (the lower of line C and line D)	£ _____
<b>F.</b> grant received in respect of 2005-6 (note: include unspent balance brought forward from 2004-5)	£ _____
<b>G.</b> unspent balance of grant allocation (line C minus line E)	£ _____
<b>H.</b> unspent balance of grant allocation carried forward to 2006-7 (lower of line G and 25% (2 star) 5% (zero or 1 star) of line B)	£ _____
<b>I.</b> balance of grant due to (+)/from (-) authority (line E plus line H, minus line F)	£ _____

**CERTIFICATE OF THE CHIEF FINANCIAL OFFICER**

I certify that the above entries are correctly stated and that expenditure at D was properly incurred in accordance with the section 31 determination of the Children's Service Grant for 2005-06.

CHIEF FINANCIAL OFFICER..... DATE.....

Enquiries to..... Telephone no.....

A copy of the Section 31 Determination of the Children's Service Grant for 2005-06 can be found at <http://www.dfes.gov.uk/childrenandfamilies/cfcirculars.shtml> alongside LAC(2005)6

**ANNEX B**

**CPG(2005-06)**

**FINAL STATEMENT CERTIFICATE: CHOICE PROTECTS (2005-06)**

All authorities - except a) those that were rated three stars for social services (as of November 2004) or CPA-excellent (as of December 2004) or b) those that claim, that is spend (line E below), less than £50k in 2005-06\*\* - should complete this form and send it, certified by the Chief Financial Officer, to the auditor appointed by the Audit Commission by 30 September 2006. A copy should be sent to the Department for Education & Skills at the address given below. Auditors, appointed by the Audit Commission, should complete the auditor's certificate and ensure it is received by the Secretary of State at the address below no later than 30 December 2006.

- Susan Dixon, Safeguarding Children Group, DfES, 4D Caxton House, Tothill Street, London, SW1H 9NA

\*\*Those authorities that claim, that is spend (line E below), less than £50k are still required to complete and send a certified statement of expenditure (this page only) to the Secretary of State by 30 September 2006. No auditor certification is required

<b>LOCAL AUTHORITY.....</b>	Choice Protects
<b>A.</b> unspent balance of grant brought forward from 2004-5	£ _____
<b>B.</b> 2005-6 allocation	£ _____
<b>C.</b> total grant available in 2005-6 (line A plus line B)	£ _____
<b>D.</b> eligible expenditure incurred in 2005-6	£ _____
<b>E.</b> grant entitlement in 2005-6 (the lower of line C and line D)	£ _____
<b>F.</b> grant received in respect of 2005-6 (note: include unspent balance brought forward from 2004-5)	£ _____
<b>G.</b> unspent balance of grant allocation (line C minus line E)	£ _____
<b>H.</b> unspent balance of grant allocation carried forward to 2006-7 (lower of line G and 25% (2 star) 5% (zero or 1 star) of line B)	£ _____
<b>I.</b> balance of grant due to (+)/from (-) authority (line E plus line H, minus line F)	£ _____


**CERTIFICATE OF THE CHIEF FINANCIAL OFFICER**

I certify that the above entries are correctly stated and that expenditure at D was properly incurred in accordance with the section 31 determination of the Children's Service Grant for 2005-06.

CHIEF FINANCIAL OFFICER..... DATE.....  
Enquiries to..... Telephone no.....

A copy of the Section 31 Determination of the Children's Service Grant for 2005-06 can be found at <http://www.dfes.gov.uk/childrenandfamilies/cfcirculars.shtml> alongside LAC(2005)6

**CHOICE PROTECTS (2005-06)**

	<p align="center"><b>Certificate of the auditor appointed by the Audit Commission</b></p>
<p>The Statement of Responsibilities of grant-paying bodies, authorities, the Audit Commission and appointed auditors in relation to claims and returns, issued by the Audit Commission, sets out the respective responsibilities of these parties, and the limitations of our responsibilities as appointed auditors.</p>	
<p>I/We have examined the entries in this form (which replaces or amends the original submitted to me/us by the authority dated _____)* and the related accounts and records of the authority in accordance with Certification Instruction A01 and I/we have:</p>	
<p><i>For claims and returns above de minimis and up to the threshold#</i></p>	
<ul style="list-style-type: none"> <li>carried out Part A tests in Certification Instruction number SOC 31 and obtained such evidence and explanations as I/we consider necessary.</li> </ul>	
<p>(Except for the matters raised in the attached qualification letter dated _____)* I/we have concluded that the claim or return is in accordance with the underlying records.</p>	
<p><i>For claims and returns over the threshold#</i></p>	
<ul style="list-style-type: none"> <li>assessed the control environment for the preparation of this claim or return in accordance with Certification Instruction A01 and, on the basis of my/our assessment, carried out Part A/Parts A and B* tests in Certification Instruction number SOC31 and obtained such evidence and explanations as I/we consider necessary.</li> </ul>	
<p>(Except for the matters raised in the attached qualification letter dated _____)* I/we have concluded that the claim or return is:</p>	
<ul style="list-style-type: none"> <li>- fairly stated; and</li> <li>- in accordance with the relevant terms and conditions.</li> </ul>	
<p>Signature _____</p>	<p>Name (block capitals) _____ on behalf of the Audit Commission</p>
<p>Date _____</p>	
<p><i>*Delete as necessary</i></p>	
<p><i># Delete non-applicable certificate</i></p>	

**FINAL STATEMENT CERTIFICATE: ADOPTION SUPPORT & SPECIAL GUARDIANSHIP SUPPORT SERVICES (2005-06)**

All authorities - except a) those that were rated three stars for social services (as of November 2004) or CPA-excellent (as of December 2004) or b) those that claim, that is spend (line E below), less than £50k in 2005-06\*\* - should complete this form and send it, certified by the Chief Financial Officer, to the auditor appointed by the Audit Commission by 30 September 2006. A copy should be sent to the Department for Education & Skills at the address given below. Auditors, appointed by the Audit Commission, should complete the auditor's certificate and ensure it is received by the Secretary of State at the address below no later than 30 December 2006.

- Susan Dixon, Safeguarding Children Group, DfES, 4D Caxton House, Tothill Street, London, SW1H 9NA

\*\*Those authorities that claim, that is spend (line E below), less than £50k are still required to complete and send a certified statement of expenditure (this page only) to the Secretary of State by 30 September 2006. No auditor certification is required.

<b>LOCAL AUTHORITY</b> .....	Adoption Support & Special Guardianship Support Services
<b>A.</b> unspent balance of grant brought forward from 2004-5	£ _____
<b>B.</b> 2005-6 allocation	£ _____
<b>C.</b> total grant available in 2005-6 (line A plus line B)	£ _____
<b>D.</b> eligible expenditure incurred in 2005-6	£ _____
<b>E.</b> grant entitlement in 2005-6 (the lower of line C and line D)	£ _____
<b>F.</b> grant received in respect of 2005-6 (note: include unspent balance brought forward from 2004-5)	£ _____
<b>G.</b> unspent balance of grant allocation (line C minus line E)	£ _____
<b>H.</b> unspent balance of grant allocation carried forward to 2006-7 (lower of line G and 25% (2 star) 5% (zero or 1 star) of line B)	£ _____
<b>I.</b> balance of grant due to (+)/from (-) authority (line E plus line H, minus line F)	£ _____


**CERTIFICATE OF THE CHIEF FINANCIAL OFFICER**

I certify that the above entries are correctly stated and that expenditure at D was properly incurred in accordance with the section 31 determination of the Children's Service Grant for 2005-06.

CHIEF FINANCIAL OFFICER..... DATE.....  
Enquiries to..... Telephone no.....

A copy of the Section 31 Determination of the Children's Service Grant for 2005-06 can be found at <http://www.dfes.gov.uk/childrenandfamilies/cfcirculars.shtml> alongside LAC(2005)6

**ADOPTION SUPPORT & SPECIAL GUARDIANSHIP SUPPORT SERVICES (2005-06)**

	<p align="center"><b>Certificate of the auditor appointed by the Audit Commission</b></p>
<p>The Statement of Responsibilities of grant-paying bodies, authorities, the Audit Commission and appointed auditors in relation to claims and returns, issued by the Audit Commission, sets out the respective responsibilities of these parties, and the limitations of our responsibilities as appointed auditors.</p>	
<p>I/We have examined the entries in this form (which replaces or amends the original submitted to me/us by the authority dated _____)* and the related accounts and records of the authority in accordance with Certification Instruction A01 and I/we have:</p>	
<p><i>For claims and returns above de minimis and up to the threshold#</i></p>	
<ul style="list-style-type: none"> <li>carried out Part A tests in Certification Instruction number SOC31 and obtained such evidence and explanations as I/we consider necessary.</li> </ul>	
<p>(Except for the matters raised in the attached qualification letter dated _____)*</p>	
<p>I/we have concluded that the claim or return is in accordance with the underlying records.</p>	
<p><i>For claims and returns over the threshold#</i></p>	
<ul style="list-style-type: none"> <li>assessed the control environment for the preparation of this claim or return in accordance with Certification Instruction A01 and, on the basis of my/our assessment, carried out Part A/Parts A and B* tests in Certification Instruction number SOC31 and obtained such evidence and explanations as I/we consider necessary.</li> </ul>	
<p>(Except for the matters raised in the attached qualification letter dated _____)*</p>	
<p>I/we have concluded that the claim or return is:</p>	
<ul style="list-style-type: none"> <li>- fairly stated; and</li> <li>- in accordance with the relevant terms and conditions.</li> </ul>	
<p>Signature _____</p>	<p>Name (block capitals) _____</p>
<p>Date _____</p>	<p>on behalf of the Audit Commission</p>
<p><i>*Delete as necessary</i></p>	
<p><i># Delete non-applicable certificate</i></p>	

**FINAL STATEMENT CERTIFICATE: INTEGRATED CHILDREN'S SYSTEM (2005-06)**

All authorities - except those that claim, that is spend (line E below), less than £50k in 2005-06\*\* - should complete this form and send it, certified by the Chief Financial Officer, to the auditor appointed by the Audit Commission by 30 September 2006. A copy should be sent to the Department for Education & Skills at the address below. Auditors, appointed by the Audit Commission, should complete the auditor's certificate and ensure it is received by the Secretary of State at the address below no later than 30 December 2006.

- Susan Dixon, Safeguarding Children Group, DfES, 4D Caxton House, Tothill Street, London, SW1H 9NA

\*\*Those authorities that claim, that is spend (line E below), less than £50k are still required to complete and send a certified statement of expenditure (this page only) to the Secretary of State by 30 September 2006. No auditor certification is required


<b>LOCAL AUTHORITY.....</b>	Integrated Children's Services Grant
<b>A.</b> unspent balance of grant brought forward from 2004-5	£ _____
<b>B.</b> 2005-06 allocation	£ _____
<b>C.</b> total grant available in 2005-06 (line A plus line B)	£ _____
<b>D.</b> eligible expenditure incurred in 2005-06	£ _____
<b>E.</b> grant entitlement in 2005-06 (the lower of line C and line D)	£ _____
<b>F.</b> grant received in respect of 2005-06 (note: include unspent balance brought forward from 2004-5)	£ _____
<b>G.</b> unspent balance of grant allocation (line C minus line E)	£ _____
<b>H.</b> unspent balance of grant allocation carried forward to 2006-7 (lower of line G and line B)	£ _____
<b>I.</b> balance of grant due to (+)/from (-) authority (line E plus line H, minus line F)	£ _____

**CERTIFICATE OF THE CHIEF FINANCIAL OFFICER**

I certify that the above entries are correctly stated and that expenditure at D was properly incurred in accordance with the section 31 determination of the Children's Service Grant for 2005-06.

CHIEF FINANCIAL OFFICER..... DATE.....  
Enquiries to..... Telephone no.....

**INTEGRATED CHILDREN'S SYSTEM (2005-06)**

	<p><b>Certificate of the auditor appointed by the Audit Commission</b></p>
<p>The Statement of Responsibilities of grant-paying bodies, authorities, the Audit Commission and appointed auditors in relation to claims and returns, issued by the Audit Commission, sets out the respective responsibilities of these parties, and the limitations of our responsibilities as appointed auditors.</p>	
<p>I/We have examined the entries in this form (which replaces or amends the original submitted to me/us by the authority dated _____)* and the related accounts and records of the authority in accordance with Certification Instruction A01 and I/we have:</p>	
<p><i>For claims and returns above de minimis and up to the threshold#</i></p>	
<ul style="list-style-type: none"> <li>carried out Part A tests in Certification Instruction number SOC31 and obtained such evidence and explanations as I/we consider necessary.</li> </ul>	
<p>(Except for the matters raised in the attached qualification letter dated _____)* I/we have concluded that the claim or return is in accordance with the underlying records.</p>	
<p><i>For claims and returns over the threshold#</i></p>	
<ul style="list-style-type: none"> <li>assessed the control environment for the preparation of this claim or return in accordance with Certification Instruction A01 and, on the basis of my/our assessment, carried out Part A/Parts A and B* tests in Certification Instruction number SOC31 and obtained such evidence and explanations as I/we consider necessary.</li> </ul>	
<p>(Except for the matters raised in the attached qualification letter dated _____)* I/we have concluded that the claim or return is:</p>	
<ul style="list-style-type: none"> <li>- fairly stated; and</li> <li>- in accordance with the relevant terms and conditions.</li> </ul>	
<p>Signature _____</p>	<p>Name (block capitals) _____</p>
<p>Date _____</p>	<p>on behalf of the Audit Commission</p>
<p><i>*Delete as necessary</i></p>	

**Three Star or CPA Excellent Authorities (November / December 2004)****Local Authority**

Bexley	Tower Hamlets
Blackburn with Darwen	Wandsworth
Bolton	Warwickshire
Cambridgeshire	West Sussex
Camden	Westminster
Cheshire	Wigan
City of London	Worcestershire
Cornwall	
Darlington	
Derby	
Derbyshire	
Dorset	
Durham	
East Riding of Yorkshire	
Gateshead	
Hammersmith & Fulham	
Hampshire	
Hartlepool	
Hertfordshire	
Kensington & Chelsea	
Kent	
Kingston upon Thames	
Kirklees	
Knowsley	
Lancashire	
Leeds	
Leicestershire	
Middlesbrough	
Newcastle upon Tyne	
North Lincolnshire	
Nottinghamshire	
Sheffield	
Shropshire	
Somerset	
South Tyneside	
Southwark	
St. Helens	
Stockton on Tees	
Suffolk	
Sunderland	
Tameside	
Telford & the Wrekin	

**Non Three Star or Excellent Authorities (November / December 2004)**

**Local Authority**

Barking & Dagenham	Liverpool	Wakefield
Barnet	Luton	Walsall
Barnsley	Manchester	Waltham Forest
Bath & NE Somerset	Medway	Warrington
Bedfordshire	Merton	West Berkshire
Birmingham	Milton Keynes	Wiltshire
Blackpool	Newham	Windsor & Maidenhead
Bournemouth	Norfolk	Wirral
Bracknell Forest	North East Lincolnshire	Wokingham
Bradford	North Somerset	Wolverhampton
Brent	North Tyneside	York
Brighton & Hove	North Yorkshire	
Bristol	Northamptonshire	
Bromley	Northumberland	
Buckinghamshire	Nottingham	
Bury	Oldham	
Calderdale	Oxfordshire	
Coventry	Peterborough	
Croydon	Plymouth	
Cumbria	Poole	
Devon	Portsmouth	
Doncaster	Reading	
Dudley	Redbridge	
Ealing	Redcar & Cleveland	
East Sussex	Richmond upon Thames	
Enfield	Rochdale	
Essex	Rotherham	
Gloucestershire	Rutland	
Greenwich	Salford	
Hackney	Sandwell	
Halton	Sefton	
Haringey	Slough	
Harrow	Solihull	
Havering	South Gloucestershire	
Herefordshire	Southampton	
Hillingdon	Southend-on-Sea	
Hounslow	Staffordshire	
Isle of Wight	Stockport	
Isles of Scilly	Stoke-on-Trent	
Islington	Surrey	
Kingston upon Hull	Sutton	
Lambeth	Swindon	
Leicester	Thurrock	
Lewisham	Torbay	
Lincolnshire	Trafford	