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Private & confidential

Barry Dawson
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Our ref SS/CBC

5 January 2015

Dear Barry

Certification of claims and returns – annual report 2013/14

The Audit Commission requires its external auditors to prepare an annual report on the claims and returns it certifies for each client. This letter is our annual report for the certification work we have undertaken for 2013/14.

In 2013/14 we carried out certification work on the following claims/returns:

Claim/return	Certified value (£)
BEN01 – Housing Benefit subsidy claim	37,075,224
CFB06 – Pooling of Housing Capital receipts claim	2,113,198
Total	39,188,422

Matters Arising

The certification work did identify three errors with the housing benefits subsidy claim/return, but we were able to certify the claim/return unqualified. Staff were proactive in responding to the errors and promptly carried out additional work that allowed the full extent of all similar errors to be identified, tested and an adjustment to be made to the claim.

Given the scale and complexity of this claim, the amendments were for relatively minor amounts and issues. However, DWP rules require that all issues are reported or amended regardless of size.

Due to the pro-active approach taken by staff in following up these issues and promptly identifying a resolution, we have made no recommendations to the Authority to improve its claims completion process. There were no recommendations made last year and there are no further matters to report to you regarding our certification work.



Certification work fees

The Audit Commission set an indicative fee for our certification work in 2013/14 of £8,975. Our actual fee was the same as the indicative fee. This is lower than the 2012/13 fee for these claims of £10,020. The main reason for this is due to the removal of council tax benefits from the housing benefits subsidy claim certification process with effect from 1 April 2013.

The details are set out in the table below.

Claim	2013/14 Indicative fee (£)	2013/14 Final fee (£)	2012/13 Final fee (£)
BEN01 – Housing Benefit subsidy claim	8,620	8,620	9,800
CFB06 – Pooling of Housing Capital receipts claim	355	355	220
Total	8,975	8,975	10,020

Yours sincerely



Sue Sunderland
Director

This report is addressed to the Authority and has been prepared for the sole use of the Authority. We take no responsibility to any member of staff acting in their individual capacities, or to third parties. The Audit Commission has issued a document entitled Statement of Responsibilities of Auditors and Audited Bodies. This summarises where the responsibilities of auditors begin and end and what is expected from the audited body. We draw your attention to this document.

External auditors do not act as a substitute for the audited body's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

If you have any concerns or are dissatisfied with any part of KPMG's work, in the first instance you should contact Sue Sunderland, who is the engagement leader to the Authority (telephone 0115 945 4490 e-mail sue.sunderland@kpmg.co.uk who will try to resolve your complaint. If you are dissatisfied with your response please contact Trevor Rees (telephone 0161 236 4000, e-mail trevor.rees@kpmg.co.uk) who is the national contact partner for all of KPMG's work with the Audit Commission. After this, if you are still dissatisfied with how your complaint has been handled you can access the Audit Commission's complaints procedure. Put your complaint in writing to the Complaints Unit Manager, Audit Commission, 3rd Floor, Fry Building, 2 Marsham Street, London, SW1P 4DF or by email to complaints@audit-commission.gsi.gov.uk. Their telephone number is 0303 444 8330.