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Chairman and Members of the Audit Committee

Your contact: Lorraine Blackburn
Ext: 2172
Date: 13 January 2016

cc. All other recipients of the Audit Committee agenda

Dear Councillor

AUDIT COMMITTEE - 20 JANUARY 2016

Please find attached the following report which was marked "to follow" on the agenda for the above meeting:

6. External Audit - Grants Claim Certification Work 2014/15 (Pages 3 - 6)

Please bring these papers with you to the meeting next Wednesday

Yours faithfully

Lorraine Blackburn
Democratic Services Officer
Lorraine.Blackburn@eastherts.gov.uk

MEETING : AUDIT COMMITTEE
VENUE : COUNCIL CHAMBER, WALLFIELDS, HERTFORD
DATE : WEDNESDAY 20 JANUARY 2016
TIME : 7.00 PM

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Grant Thornton

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Adele Taylor
Director of Finance
East Hertfordshire District Council
Wallfields
Pegs Lane,
Hertford
SG13 8EQ

8 January 2016

Grant Thornton House
Melton Street
Euston Square
London NW1 2EP

Dear Adele,

Certification work for East Hertfordshire District Council for year ended 31 March 2015

We are required to certify certain claims and returns submitted by East Hertfordshire District Council. This certification typically takes place six to nine months after the claim period and represents a final but important part of the process to confirm your entitlement to funding.

The Local Audit and Accountability Act 2014 gave the Secretary of State power to transfer Audit Commission responsibilities to other bodies. Public Sector Audit Appointments (PSAA) have taken on the transitional responsibilities for Housing Benefits certification instructions, issued by the Audit Commission in February 2015.

We have certified one claim, your Housing Benefits claim, for the financial year 2014/15 relating to expenditure of £36.2 million. Further details of the results of our certification work are set out in Appendix A.

The claim form was amended as well as qualified. Amendment was for £238 and related to an issue of classification of tenants in short term accommodation. Qualification related to issues with self-employed claimants and an incorrectly input payslip. Additional testing was performed on cases for both amendment and qualification issues.

The indicative fee for 2014/15 is based on the final 2012/13 certification fees, reflecting the amount of work required by the auditor to certify the claims and returns in that year. Fees for schemes no longer requiring certification under the Audit Commission regime (such as the national non-domestic rates return) have been removed. The indicative scale fee set by the Audit Commission for the Council for 2014/15 is £7,940. An additional fee of £3,000 was charged for the further work required to arrive at the qualification and amendment. This is set out in more detail in Appendix B.

Yours sincerely


For Grant Thornton UK LLP

Appendix A - Details of claims and returns certified for 2014/15

Claim or return	Value	Amended?	Amendment (£)	Qualified?	Comments
Housing benefits subsidy claim	£36,174,277	Yes	£238	Yes	Claim is amended and qualified. Amendment relates to an issue of classification of tenants in short term accommodation. Qualification relates to issues with self-employed claimants and an incorrectly input payslip.

Appendix B: Fees for 2014/15 certification work

Claim or return	2014/15 indicative fee (£)	2014/15 actual fee (£)	Variance (£)	Explanation for variances
Housing benefits subsidy claim (BEN01)	7,940	7,940	-	
Housing benefits subsidy claim Additional Fee	-	3,000	3,000	Additional testing required to arrive at amendment and qualification.
Total	7,940	10,940	-	

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