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7 January 2015

Dear Adele

Certification work for East Hertfordshire District Council for year ended 31 March 2014

We are required to certify certain claims and returns submitted by East Hertfordshire District Council ('the 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.

Arrangements for certification are prescribed by the Audit Commission, which agrees the scope of the work with each relevant government department or agency and issues auditors with a Certification Instruction (CI) for each specific claim or return.

We have certified one claim for the financial year 2013/14 relating to expenditure of £36.1 million. Further details of the claim certified is set out in Appendix A.

One amendment has been made to the claim which had no impact on the overall subsidy claimed. There are no other issues arising from our certification work which we wish to highlight for your attention. We are satisfied that you have appropriate arrangements to compile complete, accurate and timely claims for audit certification.

The indicative fee for 2013/14 certification work is based on the final 2011/12 certification fees, adjusted to reflect the amount of work required by the auditor to certify the claims and returns in the current year. Fees for schemes no longer requiring certification (such as the national non-domestic rates return) have been removed. Further, the fees for certification of housing benefit subsidy claims have been reduced by 12 per cent, to reflect the removal of council tax benefit from the scheme. The indicative scale fee set by the Audit Commission for your council for 2013/14 is £11,088. 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 2013/14

Claim or return	Value	Amended?	Amendment (£)	Qualified?	Comments
Housing benefits subsidy claim	£36,126,351	Yes	£nil	No	The claim is certified as amended.

Appendix B: Fees for 2013/14 certification work

Claim or return	2012/13 fee (£)	2013/14 indicative fee (£)	2013/14 actual fee (£)	Variance (£)	Explanation for variances
Housing benefits subsidy claim (BEN01)	12,300	11,088	11,088	-	-
Total	£12,300	£11,088	£11,088	-	-