



# Grant Thornton

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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.

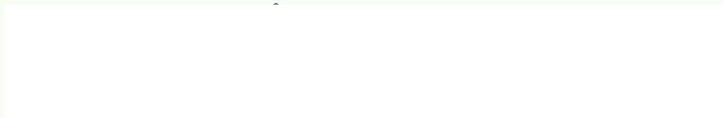
The Local Audit and Accountability Act 2014 gave the Secretary of State power to transfer Audit Commission responsibilities to other bodies. Public Sector Audit Appointments (PSAA) have taken on the transitional responsibilities for Housing Benefits certification instructions, issued by the Audit Commission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

<b>Claim or return</b>	<b>Value</b>	<b>Amended?</b>	<b>Amendment (£)</b>	<b>Qualified?</b>	<b>Comments</b>
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**

<b>Claim or return</b>	<b>2014/15 indicative fee (£)</b>	<b>2014/15 actual fee (£)</b>	<b>Variance (£)</b>	<b>Explanation for variances</b>
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.
<b>Total</b>	<b>7,940</b>	<b>10,940</b>	<b>-</b>	