



# Grant Thornton

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Dear Jean

## **Certification work for South Ribble Council for year ended 31 March 2016**

We are required to certify the Housing Benefit subsidy claim submitted by South Ribble Council ('the Council'). This certification typically takes place six to eight months after the claim period and represents a final but important part of the process to confirm the Council's 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 HB COUNT, previously issued by the Audit Commission, in February 2015.

We have certified the Housing Benefit subsidy claim for the financial year 2015/16 relating to subsidy of £22.8 million. Further details of the claim certified is set out in Appendix A.

The benefits team provided excellent support where issues identified in our certification work, and also from the previous year's claim, resulted in additional testing. The original testing of in-year housing benefit awards identified three cases where claimants had been overpaid due to incorrect information being used to calculate the benefit.

After further work we estimated, on an extrapolation basis, that the impact on the claim for the errors identified would be an overpayment of £36,214 in subsidy, which is less than 0.16% of the £22,815,735 subsidy claimed (see Appendix A). A further minor issue was identified when following-up matters identified in 2014/15 with an extrapolated error of £267. These issues were included in a Qualification Letter to the Department of Works and Pensions (DWP).

In all other respects, we are satisfied that the Council has appropriate arrangements to compile complete, accurate and timely returns for audit certification.

The indicative fee for 2015/16 for the Council is based on the final 2013/14 certification fees, reflecting the amount of work required by the auditor to certify the Housing Benefit subsidy claim that year. Both the indicative scale fee and final fee for the Council for 2015/16 is £7,128.

Yours sincerely

Mark Heap  
For Grant Thornton UK LLP

**Appendix A - Details of claims and returns certified for 2015/16**

<b>Claim or return</b>	<b>Value</b>	<b>Amended?</b>	<b>Amendment (£)</b>	<b>Qualified?</b>	<b>Comments</b>
Housing benefits subsidy claim	£22,815,735	No	Nil	Yes	Under DWP reporting guidance we are required to provide an indication of the extrapolated potential impact of overpayments identified by our work.