



Grant Thornton

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8 January 2019

Dear Tim

Certification work for South Ribble Borough Council for the year ended 31 March 2018

We are required to certify the Housing Benefit subsidy claim submitted by South Ribble Borough 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 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 Ltd (PSAA) took on the transitional responsibilities for HB COUNT issued by the Audit Commission in February 2015.

We have certified the Housing Benefit subsidy claim for the financial year 2017/18 relating to subsidy claimed of over £20.7 million. Further details are set out in Appendix A.

We are pleased to report that no new issues were identified as part of our detailed testing of individual cases. A qualification letter was required to confirm that issues raised in previous years had now been resolved and evidenced through additional testing.

The indicative fee for 2017/18 for the Council was based on the actual 2015/16 certification fees, reflecting the amount of work required by the auditor to certify the Housing Benefit subsidy claim that year. The indicative scale fee set by PSAA for the Council for 2017/18 was £7,128. This is set out in more detail in Appendix B.

Yours sincerely

Grant Thornton UK LLP

Appendix A - Details of claims and returns certified for 2017/18

| Claim or return | Value | Amended? | Qualified? | Comments |
|--------------------------------|--------------|-----------------|-------------------|--|
| Housing benefits subsidy claim | £20,703,670 | No | Yes | We are pleased to report that no new issues were identified as part of our detailed testing of individual cases. A qualification letter was required to confirm that issues raised in previous years had now been resolved and evidenced through additional testing. |

Appendix B: Fees for 2017/18 certification work

| Claim or return | 2015/16 fee (£) | 2017/18 indicative fee (£) | 2017/18 actual fee (£) | Variance (£) |
|---|----------------------------|---|---------------------------------------|-------------------------|
| Housing benefits subsidy claim (BEN01) | £7,128 | £7,128 | £7,128 | £0 |
| Total | £7,128 | £7,128 | £7,128 | £0 |