

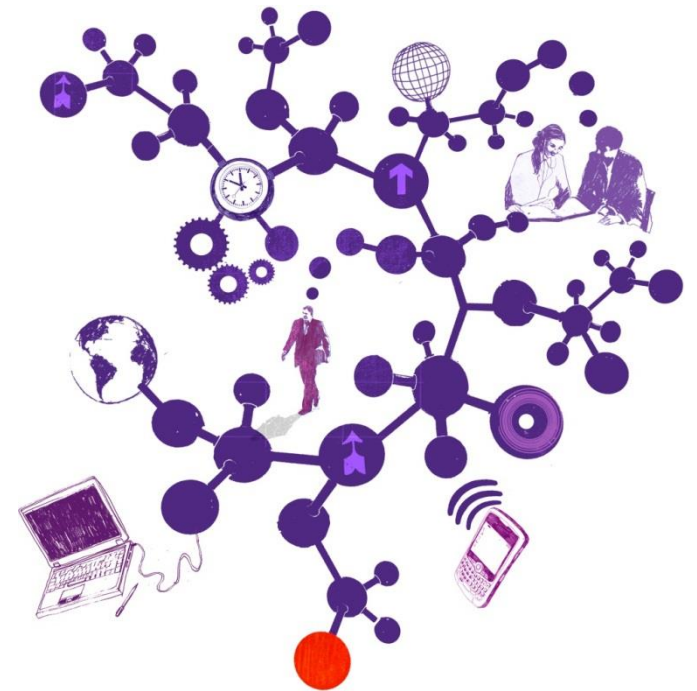
# Certification report for Tewkesbury Borough Council

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**Year ended 31 March 2014**

December 2014

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# Section 1: Summary of findings

## 01. Summary of findings

# Summary of findings

## Introduction

We are required to certify certain claims and returns submitted by Tewkesbury 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.

We certified one claim (the housing benefit subsidy claim) for the financial year 2013/14 relating to expenditure of £18.7 million.

This report summarises our overall assessment of the Council's management arrangements in respect of the certification process.

## Approach and context to certification

Arrangements for certification of some claims and returns 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.

Our approach to certification work, the roles and responsibilities of the various parties involved and the scope of the work we perform remain unchanged from previous years.

## Key messages

A summary of all claims and returns subject to certification under the Audit Commission regime is provided at Appendix A. The key messages from our certification work are summarised in the table below and set out in detail in the next section of the report.

Aspect of certification arrangements	Key Messages	RAG rating
<b>Submission &amp; certification</b>	Submitted by the Council and certified by Grant Thornton by the due deadline	●
<b>Accuracy of claim forms submitted to the auditor (including amendments &amp; qualifications)</b>	The housing benefit subsidy claim was amended and was also subject to a qualification letter	●
<b>Supporting working papers</b>	There were no issues noted with the Council's working papers	●

## **Certification fees**

The indicative certification fee set by the Audit Commission for 2013/14 for Tewkesbury Borough Council is based on final 2011/12 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 (such as the national non-domestic rates return) have been removed. The fees for certification of housing benefit subsidy claims were reduced by 12 per cent, to reflect the removal of council tax benefit from the scheme. This is set out in more detail in Appendix B.

The indicative fee for certification work for 2013/14 was £11,528. Additional work was required to certify the housing benefit subsidy claim at a cost of £625. We have requested approval from the Audit Commission for a fee variation for this additional amount.

## **Acknowledgements**

We would like to take this opportunity to thank the Council officers for their assistance and co-operation during the course of the certification process.

**Grant Thornton UK LLP**  
**December 2014**

# Appendices

## Appendix A: Details of claims and returns certified for 2013/14

Claim	Subsidy claimed (£)	Claim amended?	Amendment (£)	Claim qualified?	Comments
Housing benefit subsidy claim	18,593,038	Y	+148	Y	<p>The claim was qualified due to a small number of issues noted in our sample testing:</p> <ul style="list-style-type: none"> <li>• Incorrect entry of payslip data</li> <li>• Incorrect entry of tax credit - a four-weekly tax credit had been entered as monthly.</li> </ul> <p>We are required to report all errors to the DWP hence the qualification of this claim.</p>

## Appendix B: Fees

Claim or return	2012/13 fee (£)	2013/14 indicative fee (£)	2013/14 actual fee (£)	Variance year on year (£)	Explanation for significant variances
Housing benefits subsidy claim	14,433	11,528	12,153	-2,280	No requirement to certify council tax benefit in 2013/14.





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