



# Grant Thornton

Tewkesbury Borough Council  
Council Offices  
Gloucester Road  
Tewkesbury  
Gloucester  
GL20 5TT

25 February 2016

Dear Simon,

## **Certification work for Tewkesbury Borough Council for year ended 31 March 2015**

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.

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 issued by the Audit Commission in February 2015

We have certified one claims and return for the financial year 2014/15 relating to expenditure of £18.9 million. Further details of the claims certified are set out in Appendix A.

There were issues arising from our certification work which we wish to highlight for your attention in appendix A. We are satisfied that the Council has appropriate arrangements to compile complete, accurate and timely claims/returns for audit certification. We are satisfied that any recommendations raised in previous years have been addressed.

The indicative fee for 2014/15 for the Council 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, teachers pensions return and pooling housing capital receipts return) have been removed. The indicative scale fee set by the Audit Commission for the Council for 2014/15 is £12,700. This is set out in more detail in Appendix B.

Yours sincerely

Alex Walling  
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	£18.9m	Yes	Cell 109 (£47,221)  Cell 110 £47,221	Yes	<ul style="list-style-type: none"> <li>• The claim has been qualified for the second year in succession</li> <li>• Errors identified in 13-14 were not repeated in 14-15</li> <li>• Seven fails were identified in cell 113 where overpayments classed as LA error were confirmed as claimant error requiring extrapolation</li> <li>• Pension payments used to calculate benefit entitlement were entered gross instead of net</li> </ul>

**Appendix B: Fees for 2014/15 certification work**

<b>Claim or return</b>	<b>2012/13 fee (£)</b>	<b>2014/15 indicative fee (£)</b>	<b>2014/15 actual fee (£)</b>	<b>Variance (£)</b>	<b>Explanation for variances</b>
eg. Housing benefits subsidy claim (BEN01)	12,550	12,700	12,700	0	
Total	12,550	12,700	12,700	0	