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30 January 2017

Dear Simon

Certification work for Tewkesbury Borough Council for year ended 31 March 2016

We are required to certify the Housing Benefit subsidy claim 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 the Housing Benefit subsidy claim for the financial year 2015/16 relating to expenditure of £18.7 million. Further details of the claim certified is set out in Appendix A.

There were issues arising from our certification work which we wish to highlight for your attention. We are satisfied that the Council has appropriate arrangements to compile a complete, accurate and timely claims 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. The indicative scale fee set by the Audit Commission for the Council for 2015/16 is £9,110. This is set out in more detail in Appendix B.

Yours sincerely

Alex Walling
For Grant Thornton UK LLP

Chartered Accountants

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

Claim or return	Value	Amended?	Amendment (£)	Qualified?	Comments
Housing benefits subsidy claim	18,680,441	Yes	1,169	Yes	<ul style="list-style-type: none"> • Due to a small number of errors, and in line with DwP guidance, the claim has been qualified for the third year in a row. There is no materiality applied to certification claims and therefore all errors require reporting to DwP. Similar matters were highlighted this year to those in previous years. • 10 errors, from 40 cases reviewed, were identified in cell 113 where overpayments classed as LA error were confirmed as claimant error requiring extrapolation. • 7 errors, from 40 cases reviewed, were identified in cell 102 where claimant earned income had been incorrectly calculated requiring extrapolation. • Two errors were found in cell 12 through the incorrect application of the broad rental market area and therefore incorrect application of rent cap. 100% testing of the population was undertaken and the claim amended accordingly.

Appendix B: Fees for 2015/16 certification work

Claim or return	2013/14 fee (£)	2015/16 indicative fee (£)	2015/16 actual fee (£)	Variance (£)	Explanation for variances
Housing benefits subsidy claim (BEN01)	13,100	9,110	9,110	n/a	
Total	13,100	9,110	9,110	n/a	