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Dear Jane

### **Certification work for Ribble Valley Borough Council for year ended 31 March 2014**

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

Arrangements for certification 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.

We have certified one claim and return for the financial year 2013/14 relating to expenditure of £7.7million. Further details of the claim certified is included in Appendix A.

There are no significant 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 complete, accurate and timely claims for audit certification. We are satisfied that any recommendations raised in previous years have been addressed.

The indicative fee for 2013/14 for the Council is based on the 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 have been reduced by 12 per cent, to reflect the removal of council tax benefit from the scheme. The indicative scale fee set by the Audit Commission for the Council for 2013/14 is £14,080. This is set out in more detail in Appendix B.

#### **Chartered Accountants**

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Yours sincerely

For Grant Thornton UK LLP

**Appendix A - Details of claims and returns certified for 2013/14**

<b>Claim or return</b>	<b>Value</b>	<b>Amended?</b>	<b>Amendment (£)</b>	<b>Qualified?</b>	<b>Comments</b>
Housing benefits subsidy claim	£7,720,290	No	N/A	No	

**Appendix B: Fees for 2013/14 certification work**

<b>Claim or return</b>	<b>2012/13 fee (£)</b>	<b>2013/14 indicative fee (£)</b>	<b>2013/14 actual fee (£)</b>	<b>Variance (£)</b>	<b>Explanation for variances</b>
eg. Housing benefits subsidy claim (BEN01)	10,140	14,080	14,080	3,940	The fee for 2013/14 is based on the 2011/12 certification fee. A similar level of work was required compared to this base year.
National non-domestic rates return (NNDR3)	842	N/A	N/A	-842	No requirement to certify this return in 2013/14
<b>Total</b>	<b>10,982</b>	<b>14,080</b>	<b>14,080</b>	<b>3,098</b>	