



Grant Thornton

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Dear Jane

**Certification work for Ribble Valley Borough Council for year ended 31 March 2016**

We are required to certify the Housing Benefit subsidy claim 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.

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 subsidy claimed of £7.429 million. Further details are set out in Appendix A.

Our initial testing identified one case where the rent figure for the individual claim had been incorrectly input into the system leading to a housing benefit underpayment. We extended our testing to a further 40 cases and found no further errors. We reported this finding to the Department for Work and Pensions as an observation on our work.

The indicative fee for 2015/16 for the Council was 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 was £10,560. Due to the additional work required to address the issues we identified, we have agreed an additional fee of £1,300, subject to confirmation from PSAA. 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 2015/16**

<b>Claim or return</b>	<b>Value</b>	<b>Amended?</b>	<b>Observations?</b>	<b>Comments</b>
Housing benefits subsidy claim	£7,429,865	No	Yes	We reported to the Department for Work and Pensions that our initial testing identified one error where the rent figure had been input incorrectly into the Housing Benefits system. As required by the arrangements under HB COUNT we extended this testing and found no further errors.

**Appendix B: Fees for 2015/16 certification work**

<b>Claim or return</b>	<b>2013/14 fee (£)</b>	<b>2015/16 indicative fee (£)</b>	<b>2015/16 actual fee (£)</b>	<b>Variance (£)</b>	<b>Explanation for variances</b>
Housing benefits subsidy claim (BEN01)	£14,080	£10,560	£11,860	£1,300	Additional testing required
Total	£14,080	£10,560	£11,860	£1,300	