

Our ref: Halton BC/Certification/1718

Ed Dawson
Operational Director Finance
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Dear Ed

Certification work for Halton Borough Council for the year ended 31 March 2018

We are required to certify the Housing Benefit subsidy claim submitted by Halton 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 Ltd (PSAA) took on the transitional responsibilities for HB COUNT issued by the Audit Commission in February 2015.

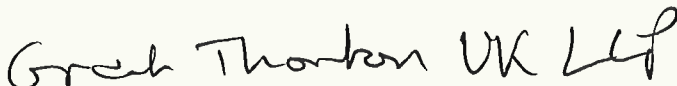
We have certified the Housing Benefit subsidy claim for the financial year 2017/18 relating to subsidy claimed of £39.412million. Further details are set out in Appendix A.

We identified errors from our certification work in two areas which we wish to highlight for your attention. We performed additional testing where appropriate in relation to these errors. We did not identify any further errors as a result of the additional testing. We were able to quantify the errors and the claim was amended accordingly. The errors were insignificant compared to the total subsidy receivable.

As a result of the errors identified, the claim was amended. The DWP may require the Council to undertake further work or to provide assurances on the errors we have identified.

The indicative fee for 2017/18 for the Council was based on the actual 2015/16 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 PSAA for the Council for 2017/18 was £6,828. 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 2017/18

Claim or return	Value	Amended?	Amendment value	Qualified?	Comments
Housing benefits subsidy claim	£39,412,059	Yes	£9	No	See below

Findings from certification of housing benefits subsidy claim

Non HRA rent rebates:

From the testing of Non HRA rent rebates we identified one error noted relating to the income calculation and one error relating to applicable amounts. Therefore, there was a requirement for 40+ testing to be performed. However, there were only 22 cases in total therefore we tested all the remaining cases. No further errors were noted. From the testing undertaken the fails resulted in a required change to the claim between cells 023 and 026. The overall impact on the subsidy claimed was nil.

Uncashed cheques:

The agreement of the Northgate system to the claim identified that the uncashed cheques cell 006 and cell 179s were overstated by £9. This was human error and the claim was adjusted to correct it. The correction provides the council with an additional £9 subsidy.

Appendix B: Fees for 2017/18 certification work

Claim or return	2015/16 fee (£)	2017/18 indicative fee (£)	2017/18 actual fee (£)	Variance (£)	Explanation for variances
Housing benefits subsidy claim (BEN01)	£6,828	£6,828	£6,828	£0	
Total	£6,828	£6,828	£6,828	£0	

