



# Grant Thornton

Our Ref – LTM/Halton  
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09 February 2015

Dear Ian

## **Certification work for Halton Council for year ended 31 March 2014**

We are required to certify certain claims and returns 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.

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 three claims and returns for the financial year 2013/14 relating to expenditure of £110,269,733. Further details of the claims certified are set out at Appendix A.

There are no 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/returns for audit certification.

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 £10,173 for the certification of the Housing Benefit claim and the Silver Jubilee Bridge Transport claim.

### **Chartered Accountants**

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As detailed in our Audit Findings Report and the Annual Audit Letter, we were required to certify two Transport claims and were required to submit a request to the Audit Commission for a fee variation of £2,250 in respect of the Mersey Gateway Transport claim. This additional fee is not considered final until confirmed by the Audit Commission. Our fees are set out in more detail at Appendix B.

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 (BEN01)	54,998,550	Yes	-20,602	No	The amendment recognised the value of the annual adjustment for uncashed benefit cheques, which had not been entered into the return pending checking of the underlying detail.
Silver Jubilee Bridge transport claim (TRA 11)	2,258,000	No	0	No	
Mersey Gateway Bridge transport claim (TRA 11)	53,013,183	No	0	No	
<b>TOTAL</b>	<b>110,269,733</b>		<b>-20,602</b>		

**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>
Housing Benefits subsidy claim (BEN01)	12,210	9,104	9,104	0	
Silver Jubilee Bridge transport claim (TRA 11)	1,379	1,069	1,069	0	
Mersey Gateway Bridge transport claim (TRA 11)	N/A	0	2,250	2,250	Awaiting confirmation of fee from the Audit Commission
National non-domestic rates return (NNDR3)	1,460	N/A	N/A	N/A	Certification under the Audit Commission regime not required 2013/14.
Teachers' Pension (PEN 05)	680	N/A	N/A	N/A	Certification under the Audit Commission regime not required 2013/14.
<b>Total</b>	<b>15,729</b>	<b>10,173</b>	<b>12,423</b>	<b>2,250</b>	<b>Awaiting confirmation of fee from the Audit Commission re the additional TRA11 claim – Mersey Gateway Bridge.</b>