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Our ref CoW/Grants/2013/14

12 January 2015

Dear Steve

Certification of claims and returns - annual report 2013/14

The Audit Commission requires its external auditors to prepare an annual report on the claims and returns it certifies for each client. This letter is our annual report for the certification work we have undertaken for 2013/14.

In 2013/14 we carried out certification work on the following claims/returns:

Claim/return	Certified value (£)
BEN01 – Housing Benefit subsidy claim	231,077,704
CFB06 – Pooling of Housing Capital Receipts	12,417,635
Total	243,495,339

Matters arising

Our certification work did not identify any issues or errors with the claims/returns, and we certified both the claims/returns unqualified without amendment.

There were no recommendations included in our 2012/13 Certification Annual Report and there are no further matters to report to you regarding our certification work.



Certification work fees

The Audit Commission set an indicative fee for our certification work in 2013/14 of £36,906. Our actual fee was the same as the indicative fee, and this compares to the 2012/13 fee for these claims of £35,840.

The details are set out in the table below.

Claim	2013/14 Indicative fee (£)	2013/14 Final fee (£)	2012/13 Final fee (£)
BEN01 – Housing Benefit subsidy claim	33,848	33,848	33,949
CFB06 – Pooling of Housing Capital Receipts	3,058	3,058	1,891
Total	36,906	36,906	35,840

Yours sincerely

Andrew Sayers
Partner

This report is addressed to the Authority and has been prepared for the sole use of the Authority. We take no responsibility to any member of staff acting in their individual capacities, or to third parties. The Audit Commission has issued a document entitled Statement of Responsibilities of Auditors and Audited Bodies. This summarises where the responsibilities of auditors begin and end and what is expected from the audited body. We draw your attention to this document.

External auditors do not act as a substitute for the audited body's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

If you have any concerns or are dissatisfied with any part of KPMG's work, in the first instance you should contact Andrew Sayers, who is the engagement lead to the Authority (telephone 0207 694 8981, e-mail Andrew.sayers@kpmg.co.uk) who will try to resolve your complaint. If you are dissatisfied with your response please contact Trevor Rees (telephone 0161 236 4000, e-mail trevor.rees@kpmg.co.uk) who is the national contact partner for all of KPMG's work with the Audit Commission. After this, if you are still dissatisfied with how your complaint has been handled you can access the Audit Commission's complaints procedure. Put your complaint in writing to the Complaints Unit Manager, Audit Commission, 3rd Floor, Fry Building, 2 Marsham Street, London, SW1P 4DF or by email to complaints@audit-commission.gsi.gov.uk. Their telephone number is 0303 444 8330.