



# Grant Thornton

BOROUGH OF NEWCASTLE U LYME DIRECTORATE - RESOURCES		
- 3 FEB 2017		
PASSED TO	CONFER WITH	CIRC TO

Kelvin Turner  
Newcastle Borough Council  
Civic Offices,  
Merrial Street,  
Newcastle-under-Lyme,  
Staffordshire  
ST5 2AG

30 January 2017

Dear Kelvin

## **Certification work for Newcastle under Lyme Borough Council for year ended 31 March 2016**

We are required to certify the Housing Benefit subsidy claim submitted by Newcastle under Lyme 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 expenditure of £30.8 million. Further details of the claims certified are set out in 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 2015/16 for the Council is 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 is £8,052. This is set out in more detail in Appendix B.

Yours sincerely

 For Grant Thornton UK LLP

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### **Chartered Accountants**

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#### Appendix A - Details of claims and returns certified for 2015/16

Claim or return	Value (£)	Amended?	Amendment (£)	Qualified?	Comments
Housing benefits subsidy claim	30,853,592	Yes	(5)	Yes	The housing and council tax benefit claim was qualified because of errors found in the calculation of earnings and the application of CTC/WTC in the benefit entitlement calculation. The Council has estimated that this should not have a significant impact on the total amount of subsidy due but this will not be confirmed until the Department for Work and Pensions considers the qualifications on the Council's claim and determines the total amount of subsidy to be paid for 2015/16.

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

Claim or return	2013/14 fee (£)	2015/16 indicative fee (£)	2015/16 actual fee (£)	Variance (£)	Explanation for variances
Housing benefits subsidy claim (BEN01)	10,736	8,052	8,052	0	n/a
Total	10,736	8,052	8,052	0	