



Grant Thornton

Our ref: JG/JB

Mr J Wheatley
 Tamworth Borough Council
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 Tamworth
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27 January 2017

Dear John

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Certification work for Tamworth Borough Council for year ended 31 March 2016

We are required to certify the Housing Benefit subsidy claim submitted by Tamworth 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 £20.7 million. Further details 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 continues to have appropriate arrangements to compile complete, accurate and timely claims/returns for audit certification. The claim was prepared to a good standard. Issues identified were highly insignificant in nature. The certified claim was subject to a very minor amendment resulting in the Council owing £22.00 less in subsidy due to the Department for Work and Pensions (DWP). In addition, we issued a qualification letter to DWP reporting that we had found one error, value £0.70 (seventy pence), and the potential amendment to the claim arising from this was £102.00.

The indicative fee for 2015/16 for the Council is based on the final 2013/14 Housing Benefit certification fee, reflecting the amount of work required by the auditor to certify the claim in that year. The indicative scale fee set by the Audit Commission for the Council for 15/16 is £11,574. This is set out in more detail in Appendix B.

Yours sincerely

John Gregory

For Grant Thornton UK LLP

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

Claim or return	Value	Amended?	Amendment (£)	Qualified?	Comments
Housing benefits subsidy claim	20,674,804	Yes	22	Yes	Both the amendment and potential impact of the qualification (£102.00) are highly insignificant.

Appendix B: Fees for 2015/16 certification work

Claim or return	2014/15 fee (£)	2015/16 indicative fee (£)	2015/16 actual fee (£)	Variance (£)	Explanation for variances
Housing benefits subsidy claim (BEN01)	15,630.00	11,574.00	11,574.00	£0	

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