



Grant Thornton

Lisa Buckle
West Devon Borough Council
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30 January 2015

Dear Lisa

Certification work for West Devon Borough Council for year ended 31 March 2014

We are required to certify certain claims and returns submitted by West Devon 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 one claim for the financial year 2013/14 relating to expenditure of £14.1 million. Further details of the claims certified are set out in Appendix A.

There was only one issue arising from our certification work that we wish to highlight for your attention, this is included at Appendix A. In all other respects, 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 was £6,600 (£8,090 in 2012/13). Due to the additional testing that we were required to undertake, we sought authorisation from the Audit Commission to increase the fee charged to £7,500. This was approved. Certification fees are detailed in Appendix B.

Testing of Non-HRA rent rebate cases identified one case where backdating had been applied, yet no request to backdate had been received. No loss of subsidy accrued. This resulted in additional testing on the remaining population that could be affected by the error, no further errors were identified. As a result of the additional testing an additional fee has been requested from the Audit Commission.

Yours sincerely

Barrie Morris
For Grant Thornton UK LLP

Appendix A - Details of claims and returns certified for 2013/14

Claim or return	Value	Amended?	Amendment (£)	Qualified?	Comments
Housing benefits subsidy claim	£14,063,232	Yes	Nil	Yes	<p>The Council does not update all the system parameters each year, specifically for types of claim for which that no cases are expected, e.g. Polygamous marriages.</p> <p>However, in order to ensure a claim, if received, is not miscalculated, all amounts should be updated on the system at the start of the year.</p>

Appendix B: Fees for 2013/14 certification work

Claim or return	2012/13 fee (£)	2013/14 indicative fee (£)	2013/14 expected fee (£)	Variance (£)	Explanation for variances
Housing benefits subsidy claim (BEN01)	8,090	6,600	7,500	-590	Additional £900 as a result of additional testing.
National non-domestic rates return (NNDR3)	2,560	n/a	n/a	-2,560	No requirement to certify this return in 2013/14
Total	10,650	6,600	7,500	-3,150	