



Grant Thornton

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Dear Norma,

Certification work for North Hertfordshire District Council for year ended 31 March 2015

We are required to certify certain claims and returns submitted by North Hertfordshire District 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 2014/15 relating to expenditure of £38.4 million. Further details of the claim certified is set out in Appendix A.

There are two issues arising from our certification work which we wish to highlight for your attention:

- The draft housing subsidy was subject to amendment with a positive amendment to the overall balance owed by the Council of £10,626. The reason for the amendment was that the Council performed a manual adjustment exercise after the claim had been submitted to the DWP but prior to the commencement of the audit of the return.
- HRA rent rebate expenditure amounting to £612 was deducted from the claim as the claims could not be supported by a claim form or other relevant prime records.

The actual fee for 2014/15 for the Council is the same as the planned fee reflecting, as in previous years your draft housing benefit claim and supporting working papers are of a very high standard and no additional testing had to be performed on the claim. This is set out in more detail in Appendix B.

Yours sincerely

For Grant Thornton UK LLP

Appendix A - Details of claims and returns certified for 2014/15

Claim or return	Value	Amended?	Amendment (£)	Qualified?	Comments
Housing benefits subsidy claim	£38.3 million	Yes	10,626	No	Claim amended for the net of the manual adjustments processed by the Council and removal of HRA rent rebate expenditure from the claim.

Appendix B: Fees for 2014/15 certification work

Claim or return	2014/15 planned fee (£)	2014/15 actual fee (£)	Variance (£)	Explanation for variances
Housing benefits subsidy claim (BEN01)	11,400	11,400	-	No variance.
Total	11,400	11,400	-	

