



Grant Thornton

Shirlene Adam
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Dear Shirlene,

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Certification work for Taunton Deane Borough Council for year ended 31 March 2015

We are required to certify certain claims and returns submitted Taunton Deane Borough 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.

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 claim for the financial year 2014/15 relating to subsidy of £32.3 million. Further details of the claim certified are set out in Appendix A. We also certify one other claim outside of the PSAA arrangements relating to the Pooling of Housing Capital Receipts return. This claim is not referred to in this letter as it falls outside of the PSAA arrangements.

A small number of issues arose from our certification work that resulted in an amendment to the claim and the issuing of a qualification letter, more detail is provided in Appendix A. We are satisfied that the Council has appropriate arrangements in place to compile a complete, accurate and timely claim for audit certification.

The indicative Housing Benefit certification fee for 2014/15 for the Council is based on the final 2012/13 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 final fee for 2014/15 of £10,390 is the same as the indicative scale fee set by the Audit Commission. The fee for the Pooling of Housing Capital Receipts was separately agreed with the management of the Council. This is set out in more detail in Appendix B.

Yours sincerely

Peter Barber – Associate Director
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 (BEN01)	32,328,922	Yes	3,925	Yes	<p>Qualified for the following issues;</p> <ul style="list-style-type: none"> - Software issue relating to split of errors relating to the prior year. - Error in inputting earned income for Rent Allowances - Error in inputting Child Tax Credits incorrectly for Rent Allowances. - Issue with inputting Working Tax Credits incorrectly for Rent Rebates.

Appendix B: Fees for 2014/15 certification work

Claim or return	2013/14 fee (£)	2014/15 indicative fee (£)	2014/15 actual fee (£)	Variance (£)	Explanation for variances
Housing benefits subsidy claim (BEN01)	14,620	10,390	10,390	Nil	No variance