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Dear Ed

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

We are required to certify the Housing Benefit subsidy claim submitted by Halton 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 around £53 million. Further details are set out in Appendix A.

There were a small number of errors identified during our initial and extended testing. The financial impact on the claim was insignificant to the total subsidy receivable.

As a result of the errors identified, the claim was amended. We also issued a qualification letter, containing two observations, to the DWP.

The indicative fee for 2015/16 for the Council was 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 was £6,828.

Yours sincerely

Grant Thornton UK LLP

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

Claim or return	Value	Amended?	Amendment value	Qualified?	Comments
Housing benefits subsidy claim	£52,696,530	Yes	£52,696,533	Yes	<p>There was a minor amendment made to the claim for the errors identified.</p> <p>There were two errors found relating to underpaid benefit as a result of incorrect weekly rental figures being used in the assessment of benefit.</p> <p>One error was found relating to an underpayment of benefit arising from incorrect input of a 16/17 standard allowance value to the benefits system.</p> <p>There were two errors found relating to the overpayment of benefit through rent-free weeks.</p> <p>A further error was found relating to a misstatement of the value of uncashed cheques.</p> <p>Where required, we reported the findings of our testing to the Department for Work and Pensions.</p>

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)	£9,104	£6,828	£6,828	0	
Total	£9,104	£6,828	£6,828	0	