

Our ref: Our Ref GT/HBC/BEN01/PBC/1718

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21 January 2019

Dear Susan,

Certification work for Pendle Borough Council for the year ended 31 March 2018

We are required to certify the Housing Benefit subsidy claim submitted by Pendle 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 Ltd (PSAA) took 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 2017/18 relating to subsidy claimed of £22.8 million. We issued a qualification letter to the DWP dated 23 November 2018. Further details of the qualification letter are set out in Appendix A.

The indicative fee for 2017/18 for the Council was based on the actual 2015/16 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 PSAA for the Council for 2017/18 was £7,986 and the fee remains unchanged following completion of our work. This is set out in more detail in Appendix B.

Yours sincerely

Grant Thornton UK LLP

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Appendix A - Details of claims and returns certified for 2017/18

Claim or return	Value	Amended?	Amendment value	Qualified?	Comments
Housing benefits subsidy claim	£22,820,733	No	N/A	Yes	See below

Findings from certification of housing benefits subsidy claim

Cross Cutting – Name and Signature included on Local Authority’s certificate

Vince Green - the previous Section 151 officer retired from Pendle Borough Council on 13 May 2018. Vince Green signed the Local Authority Certificate page of the Housing Benefit Subsidy Claim on 19 April 2018 before its initial submission deadline to DWP. Therefore, the final claim was re-signed and dated by the current Section 151 officer, Susan Guinness.

This is a cross cutting note that was only made to highlight the re-signing of the claim by the new Section 151 officer before our certification on 23 November 2018. There were no amendments to the claim.

Appendix B: Fees for 2017/18 certification work

Claim or return	2016/17 fee (£)	2017/18 indicative fee (£) – based on 2015/16 fee	2017/18 actual fee (£)	Variance (£)	Explanation for variances
Housing benefits subsidy claim (BEN01)	£10,380	£7,986	£7,986	£0	Nil – PSAA scale fee
Total	£10,380	£7,986	£7,986	£0	