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Our ref

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Dear Jon

Certification of claims and returns - annual report 2013/14

The Audit Commission requires its external auditors to prepare an annual report on the claims and returns it certifies for each client. This letter is our annual report for the certification work we have undertaken for 2013/14.

In 2013/14 we carried out certification work on the following claims/returns:

Claim/return	Certified value (£)
BEN01 – Housing Benefit subsidy claim	45,896,693
CFB06 – Pooling of Housing Capital Receipts	1,290,189
Total	47,186,882

Matters arising

We did not identify any errors on the Pooling of Housing Capital Receipts return, which we certified unqualified without amendment.

Our certification work identified issues with the Housing Benefit subsidy claim that were the result of software bugs in the Civica Open Revenues system. These issues were reported to the Department of Work and Pensions (DWP) in our qualification letter. Only a small number of benefit claims are affected, relating to four cells within the subsidy form. Nevertheless, DWP has subsequently requested that additional work is undertaken once the software bugs have been fixed to be able to quantify the impact.

As the only issues identified were as a result of software problems which were outside of the Authority's control, we have not made any recommendations to the Authority to improve its claims completion process.

In our 2012/13 Certification Annual Report we raised one recommendation relating to ensuring that the Authority completed the Housing & Council Tax Benefit Scheme claim form using the correct version of the Civica Open Revenues System. We are satisfied that the Council has improved its arrangements and has addressed the recommendation.

Certification work fees

The Audit Commission set an indicative fee for our certification work in 2013/14 of £12,550. Our actual fee was the same as the indicative fee, and this compares to the 2012/13 fee for these claims of £11,540.

The details are set out in the table below.

Claim	2013/14 Indicative fee (£)	2013/14 Final fee (£)	2012/13 Final fee (£)
BEN01 – Housing Benefit subsidy claim	11,364	11,364	10,670
CFB06 – Pooling of Housing Capital Receipts	1,186	1,186	870
Total	12,550	12,550	11,540

Yours sincerely



Darren Gilbert
Director, KPMG LLP

This report is addressed to the Authority and has been prepared for the sole use of the Authority. We take no responsibility to any member of staff acting in their individual capacities, or to third parties. The Audit Commission has issued a document entitled Statement of Responsibilities of Auditors and Audited Bodies. This summarises where the responsibilities of auditors begin and end and what is expected from the audited body. We draw your attention to this document.

External auditors do not act as a substitute for the audited body's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

If you have any concerns or are dissatisfied with any part of KPMG's work, in the first instance you should contact Darren Gilbert, who is the engagement leader to the Authority (telephone 02920 468205, e-mail darren.gilbert@kpmg.co.uk who will try to resolve your complaint. If you are dissatisfied with your response please contact Trevor Rees (telephone 0161 236 4000, e-mail trevor.rees@kpmg.co.uk) who is the national contact partner for all of KPMG's work with the Audit Commission. After this, if you are still dissatisfied with how your complaint has been handled you can access the Audit Commission's complaints procedure. Put your complaint in writing to the Complaints Unit Manager, Audit Commission, 3rd Floor, Fry Building, 2 Marsham Street, London, SW1P 4DF or by email to complaints@audit-commission.gsi.gov.uk. Their telephone number is 0303 444 8330.