



# Grant Thornton

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Dear Peter

**Certification work for Tameside Metropolitan Borough Council for year ended 31 March 2015**

We are required to certify certain claims and returns submitted by Tameside Metropolitan 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 one claim and return for the financial year 2014-15 relating to expenditure of £91.2 million. Further details of the claim certified are set out in Appendix A.

We are pleased to report that our review in 2014-15 demonstrated the Council's continued improvements in its arrangements to compile a complete, accurate and timely return for audit certification. We are satisfied that recommendations raised in previous years have been addressed and would like to place on record our thanks to the Council's Benefits team for their continued engagement, support and contribution to this improvement.

The issues arising from our certification work were detailed in our qualification letter dated 26 November 2015. We have discussed the issues raised with the Benefits team with whom we will continue to work closely during 2015-16 to ensure the improved arrangements are maintained.

The indicative 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 under the Audit Commission regime (such as the national non-domestic rates return and teachers pensions return) have been removed. The indicative scale fee set by the Audit Commission for the Council for 2014-15 is £32,430. This is set out in more detail in Appendix B.

Yours sincerely

Mark Heap  
For Grant Thornton UK LLP

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

<b>Claim or return</b>	<b>Value certified</b>	<b>Amended?</b>	<b>Amendment</b>	<b>Qualified?</b>	<b>Comments</b>
Housing Benefits subsidy claim	£91,154,353	Yes	(£7,281)	Yes	Whilst the claim was again subject to amendment and qualification, this was on a reduced basis from previous years and represented continued improvement in the compilation of the claim by the Council. The value of the amendment is trivial in comparison to the total value of the claim.

**Appendix B: Fees for 2014-15 certification work**

<b>Claim or return</b>	<b>2013-14 actual fee (£)</b>	<b>2014-15 indicative fee per Audit Plan (£)</b>	<b>2014-15 actual fee (£)</b>	<b>Variance (£)</b>	<b>Explanation for variances</b>
Housing benefits subsidy claim (BEN01)	51,697	32,430	32,430	£nil	
<b>Total</b>	<b>51,697</b>	<b>32,430</b>	<b>32,430</b>	<b>£nil</b>	