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Dear Ian

Certification work for Tameside Council for year ended 31 March 2016

We are required to certify the Housing Benefit subsidy claim submitted by Tameside 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 £88.9 million. Further details are set out in Appendix A.

We identified a small number of issues from our certification work which we wish to highlight for your attention:

- we identified one underpayment of non HRA rent rebate within our initial sample of 20 cases. Our extended testing of a further 40 non HRA payments identified one further underpayment.
- we identified one case in our rent allowance initial sample of 20 where the incorrect (higher) LHA rate had been applied. Our extended testing of a further 40 identified one further case where an incorrect (lower) LHA rate had been applied. The Council reviewed all relevant LHA rates applied and amended the subsidy claim accordingly.
- we identified one case in our initial rent allowance sample where an eligible overpayment of benefit had been incorrectly classified and should have been attributed to Local Authority error. Our extended testing of an additional 40 cases found a further seven cases where the reason for overpayment had been incorrectly classified. The Council amended the subsidy claim for these errors, however we concluded that even with further additional audit testing we would be unable to conclude that the entire overpayment classifications on the claim are fairly stated.

As a result of the errors identified, the claim was amended and qualified where necessary, and we reported our findings to the DWP. The DWP may require the Council to undertake further work or provide assurances on the errors we have identified.

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, and amended to reflect actual work required. The indicative scale fee was charged to the Council as set by the PSAA being £38,773. This is set out in more detail in Appendix B.

Yours sincerely

A handwritten signature in black ink that reads "Grant Thornton UK LLP". The signature is written in a cursive, slightly stylized font.

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	£88,919,468	Yes	£2,325	Yes	See above

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)	£32,430	£38,773	£38,773	0	scale fees are set and published by PSAA Ltd on their website at http://www.psaa.co.uk/audit-and-certification-fees/201516-work-programme-and-scales-of-fees/
Total	£32,430	£38,773	£38,773	0	