



# Grant Thornton

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Swindon Borough Council  
Civic Centre  
Euclid Street  
Swindon SN1 2JH

Grant Thornton UK LLP  
2 Glass Wharf  
Bristol  
BS2 0EL

T +44 (0)117 3057600

[www.grant-thornton.co.uk](http://www.grant-thornton.co.uk)

17 January 2018

Dear Members of the Audit Committee

## **Certification work for Swindon Borough Council for year ended 31 March 2017**

We are required to certify the Housing Benefit subsidy claim submitted by Swindon 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) 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 2016/17 relating to subsidy claimed of £61.486 million.

We identified no significant issues from our certification work which we wish to highlight for your attention. We identified one issue which the rules encapsulated in HB Count required us to report to the Department for Work and Pensions via a Qualification Letter. The Claim was not amended. Further details are set out in Appendix A.

The indicative fee for 2016/17 for the Council was based on the final 2014/15 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 2016/17 was £13,500. This is set out in more detail in Appendix B.

Yours sincerely

for Grant Thornton UK LLP

#### Appendix A - Details of claims and returns certified for 2016/17

Claim or return	Value	Amended?	Amendment value	Qualified?	Comments
Housing benefits subsidy claim	£61, 486,267	No	Not Applicable	Yes	See below

#### Findings from certification of housing benefits subsidy claim

We identified one case where a 'Carer's Allowance had been incorrectly applied resulting in an error of £15. We were required by the guidance in HB Count to test a further sample of 40 cases but found no further errors. We reported this matter to the DWP in line with the guidance.

We found one case where benefit had been underpaid due to the Council incorrectly applying a spare room deduction, impacting the claim by £45. This was drawn to the attention of officers and we noted this as an observation to the DWP.

**Appendix B: Fees for 2016/17 certification work**

<b>Claim or return</b>	<b>2014/15 fee (£)</b>	<b>2016/17 indicative fee (£)</b>	<b>2016/17 actual fee (£)</b>	<b>Variance (£)</b>	<b>Explanation for variances</b>
Housing benefits subsidy claim (BEN01)	18,000	13,500	13,500	0	
Total	18,000	13,500	13,500	0	