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Workington  
CA14 3YJ

21<sup>st</sup> December 2018

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Grant Thornton UK LLP  
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Dear Catherine

## Certification work for Allerdale Borough Council for the year ended 31 March 2018

We are required to certify the Housing Benefit subsidy claim submitted by Allerdale 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 £20.57 million. Further details are set out in Appendix A.

There were no issues arising from our certification work which we wish to highlight for your attention. We are satisfied that the Council has appropriate arrangements to compile complete, accurate and timely claims for audit certification.

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 £14,916. The level of work required to certify the claim in 2017/18 was comparable to 2015/16. As such no variation to the fee is proposed. Our fee is set out in more detail in Appendix B.

Yours sincerely

*Grant Thornton UK LLP*

John Farrar for and on behalf of  
Grant Thornton UK LLP

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

<b>Claim or return</b>	<b>Value</b>	<b>Amended?</b>	<b>Amendment value</b>	<b>Qualified?</b>	<b>Comments</b>
Housing benefits subsidy claim	£20,570,563	No	N/a	No	None

**Appendix B: Fees for 2017/18 certification work**

<b>Claim or return</b>		<b>2015/16 fee (£)</b>	<b>2017/18 indicative fee (£)</b>	<b>2017/18 actual fee (£)</b>	<b>Variance (£)</b>	<b>Explanation for variances</b>
Housing benefits subsidy claim		£14,916	£14,916	£14,916	£0	N/a
Total		£14,916	£14,916	£14,916	£0	N/a