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29 January 2015

Dear Donna

Certification work for South Somerset District Council for year ended 31 March 2015

We are required to certify certain claims and returns submitted by South Somerset District 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 2014/15 relating to expenditure of £45.2 million. Further details of the claim certified are set out in Appendix A.

There were no issues arising from our certification work other than those which we wish to highlight for your attention in appendix A. We are satisfied that the Council has appropriate arrangements to compile complete, accurate and timely claim for audit certification. We are satisfied that any recommendations raised in previous years have been addressed.

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) have been removed. The indicative scale fee set by the Audit Commission for the Council for 2014/15 is £13,990. This is set out in more detail in Appendix B.

Yours sincerely


Elizabeth Cave
For Grant Thornton UK LLP

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

Claim or return	Value	Amended?	Amendment (£)	Qualified?	Comments
Housing benefits subsidy claim	£45.2m	Yes	Cell 095 (£1) Cell 102 (£78) Cell 103 (£1) Cell 113 £80	Yes	<ul style="list-style-type: none"> • The claim has been qualified for the second year in succession • Errors identified in 13-14 that were repeated in 14-15 related to misclassification of overpayment and incorrect calculation of earnings • Other errors identified were to pension credit savings credit input incorrectly and incorrect uprating of industrial injuries disablement benefit • Additional testing was performed on each of these areas, resulting in extrapolation and amendment to the claim

Appendix B: Fees for 2014/15 certification work

Claim or return	2013/14 fee (£)	2014/15 indicative fee (£)	2014/15 actual fee (£)	Variance (£)	Explanation for variances
Housing benefits subsidy claim (BEN01)	10,736	13,990	13,990	0	
Total	10,736	13,990	13,990	0	