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Dear Paul

Certification work for Taunton Deane Borough Council for year ended 31 March 2018

We are required to certify the Housing Benefit subsidy claim submitted by Taunton Deane 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 2017/18 relating to subsidy claimed of £25.358million. Further details are set out in Appendix A.

We identified one issue from our certification work which we wish to highlight for your attention. Further details are set out in Appendix A.

As a result of the error identified, the claim was amended.

The indicative fee for 2017/18 for the Council was based on the final 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 £9,419. This is set out in more detail in Appendix B.

Yours sincerely

Grant Thornton UK LLP

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

Claim or return	Value	Amended?	Amendment value	Qualified?	Comments
Housing benefits subsidy claim	£25,358,666	Yes	£25,358,667	No	See below

Findings from certification of housing benefits subsidy claim

Rent Rebates

We identified one error where a rent rebate case was incorrectly classified as a Non-HRA Rent Rebate, rather than a HRA Rent Rebate. This was because the claimant was homeless, but was then housed in a HRA property. Officers were able to review the whole of the population and we agreed the amendment required to the claim as a result. The audit team reviewed and re-performed a sample of the work of the Council.

Appendix B: Fees for 2017/18 certification work

Claim or return	2015/16 fee (£)	2017/18 indicative fee (£)	2017/18 actual fee (£)	Variance (£)	Explanation for variances
Housing benefits subsidy claim (BEN01)	£10,965	£9,419	£9,419	£0	N/a – no variance
Total	£10,965	£9,419	£9,419	£0	N/a – no variance