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Dear Peter

### **Certification work for Cheshire East Council for year ended 31 March 2016**

We are required to certify the Housing Benefit Subsidy claim submitted by Cheshire East Council ('the Council'). This certification 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.

Arrangements for this certification of the 2015/16 Housing Benefits Subsidy claim has now transferred to Public Sector Audit Appointments Limited (previously prescribed by the Audit Commission) which agreed the scope of the work with the Department for Work and Pensions, and issued auditors with a Certification Instruction.

The indicative scale fee for this work was set by the Audit Commission and the fee for the Council for 2015/16 is £16,608. This was based on 2013/14 certification fees, reduced by 25 per cent, in line with the reduction also applied to the main audit fee. The amount of work required by the auditor to certify the housing benefit subsidy claim is consistent with that in the 'base' year and so there is no variation from the planned fee.

Overall we are pleased to report that the Council has appropriate arrangements to compile a complete, accurate and timely claim for audit certification. The claim is not subject to a qualification letter but the Council have made amendments to the claim. Further details of this are set out at Appendix A.

Yours sincerely

Jon Roberts  
Partner  
For Grant Thornton UK LLP

Appendix A - Details of claims and returns certified for 2015/16

Claim or return	Value of claim submitted to audit	Amended?	Amendment (£)	Value of certified claim	Qualified?	Comments
Housing benefits subsidy claim	Total subsidy claimed £82,115,389	Yes	Increase in total subsidy claimed £14,837	Total subsidy claimed £82,130,226	No	The amendment relates to classification adjustments required to the claim that were identified by the Council through its own enquiry procedures but that had not been actioned at the time that the draft claim was required to be submitted.