



# Grant Thornton

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11 January 2019

Dear Sirs

## Certification work for Cheshire East Council for the year ended 31 March 2018

We are required to certify the Housing Benefit subsidy claim submitted by Cheshire East 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 £74.6 million. Further details are set out in Appendix A.

The results of our testing did not identify any errors or extended testing, as such we were able to certify the original claim without either amendment or qualification. We reported our findings to the DWP.

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 £13,608 and we will not seek any variations from this set fee.

Yours sincerely

*Grant Thornton*

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

<b>Claim or return</b>	<b>Value</b>	<b>Amended?</b>	<b>Qualified?</b>	<b>Comments</b>
Housing benefits subsidy claim	£74,662,773	No	No	No errors identified which required extended testing or reporting to DWP.