

Jan Willis
Director of Finance and Procurement
Cheshire East Council
Westfields
Middlewich Road
SANDBACH
CW11 1HZ

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Grant Thornton UK LLP
Colmore Building
20 Colmore Circus
Birmingham B4 6AT

T +44 (0)121 212 4000
F +44 (0)121 212 4014
DX 13174 Birmingham
www.grant-thornton.co.uk

Dear Jan

Certification work for Cheshire East Council for year ended 31 March 2017

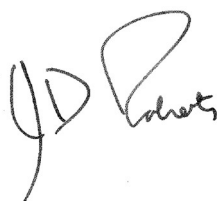
We are required to certify the Housing Benefit Subsidy claim submitted by Cheshire East Council ('the Council'). This certification takes place six to nine months after the claim period and represents a final but important part of the process to confirm the Council's entitlement to funding.

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.

The indicative fee for 2016/17 for the Council was based on the final 2014/15 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 2016/17 is £24,375. 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

Chartered Accountants

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Appendix A - Details of claims and returns certified for 2016/17

Claim or return	Value of claim submitted to audit	Amended?	Amendment (£)	Value of certified claim	Qualified?	Comments
Housing benefits subsidy claim	Total subsidy claimed £79,530,685	Yes	Decrease in total subsidy claimed £2,900	Total subsidy claimed 79,527,785	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.