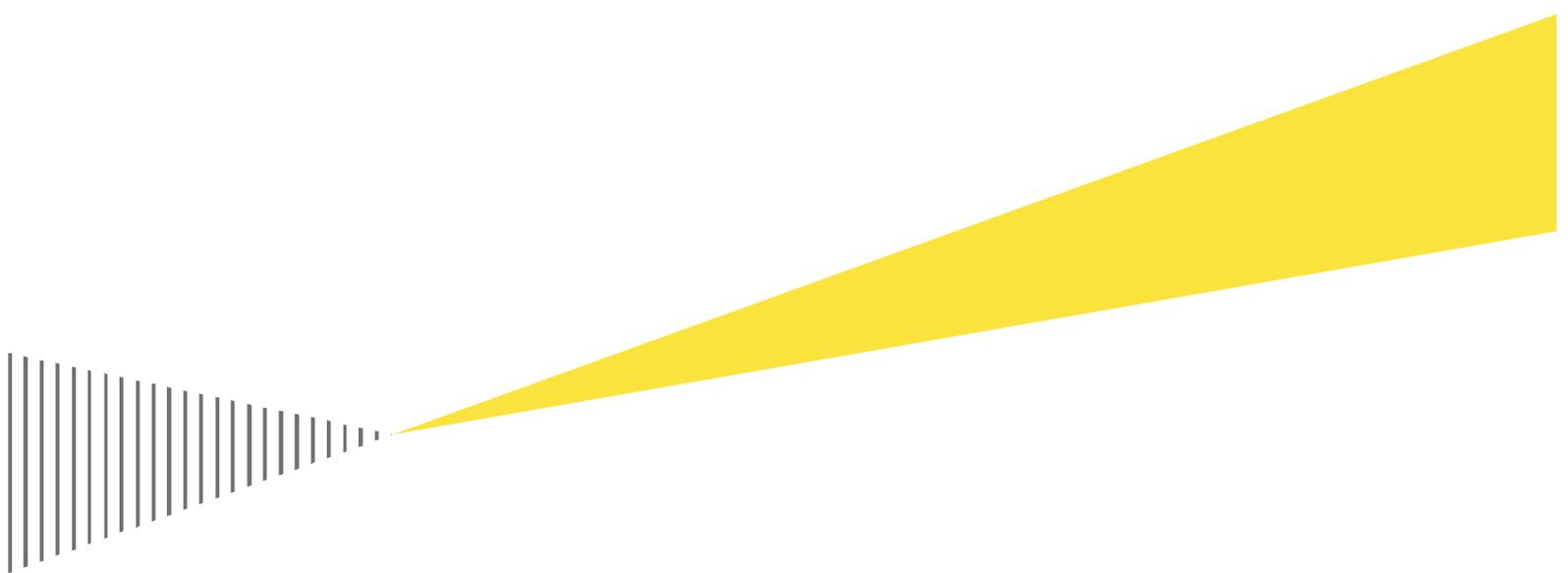


# Certification of claims and returns annual report 2015-16

South Oxfordshire District Council and Vale of White Horse District Council

November 2016

Ernst & Young LLP



Building a better  
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Dear Members

## **Certification of claims and returns annual report 2015-16 Hart District Council**

We are pleased to report on our certification work. This report summarises the results of our work on South Oxfordshire District Council and Vale of White Horse District Council (the Councils) 2015-16 claim.

### **Scope of work**

Local authorities claim large sums of public money in grants and subsidies from central government and other grant-paying bodies and must complete returns providing financial information to government departments. In some cases these grant-paying bodies and government departments require appropriately qualified auditors to certify the claims and returns submitted to them.

Public Sector Audit Appointments made arrangements for certifying claims and returns in respect of the 2015-16 financial year. These arrangements required only the certification of the housing benefits subsidy claim. In certifying this we followed a methodology determined by the Department for Work and Pensions and did not undertake an audit of the claim.

### **Statement of responsibilities**

The 'Statement of responsibilities of grant-paying bodies, authorities, Public Sector Audit Appointments and appointed auditors in relation to claims and returns', issued by Public Sector Audit Appointments, serves as the formal terms of engagement between ourselves as your appointed auditor and the Councils as audited bodies.

This report is prepared in the context of the statement of responsibilities. It is addressed to those charged with governance and is prepared for the sole use of the Councils. As appointed auditor we take no responsibility to any third party.

### **Summary**

We checked and certified the housing benefits subsidy claims with a total value of £29,563,094 (South Oxfordshire DC) and £28,048,494 (Vale of White Horse DC). We met the submission deadline.

Fees for certification work are summarised in section 2. The fees for 2015-16 are available on the Public Sector Audit Appointments Ltd (PSAA's) website ([www.psaa.co.uk](http://www.psaa.co.uk))



We welcome the opportunity to discuss the contents of this report with you at the 23 January 2017 Joint Audit and Governance Committee.

Yours faithfully

Andrew Brittain  
Executive Director  
Ernst & Young LLP  
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# 1. Housing benefits subsidy claim

## 1.1 South Oxfordshire DC

Scope of work	Results
Value of claim presented for certification	£29,563,094
Amended/Not amended	Amended – minor amendments made to the claim to adjust for errors identified. This reduced the amount of subsidy paid by £7.62
Qualification letter	No
Fee – 2015-16	£10,972
Fee – 2014-15	£12,830

## 1.2 Vale of White Horse DC

Scope of work	Results
Value of claim presented for certification	£28,048,494
Amended/Not amended	Amended – minor amendments made to the claim to adjust for errors identified. This had no impact on the subsidy paid.
Qualification letter	No
Fee – 2015-16	£11,616
Fee – 2014-15	£16,650

Local Government administers the Government's housing benefits scheme for tenants and can claim subsidies from the Department for Work and Pensions (DWP) towards the cost of benefits paid.

## 2. 2015-16 certification fees

Public Sector Audit Appointments (PSAA) determine a scale fee each year for the audit of claims and returns. For 2015-16, these scale fees were published by the PSAA in April 2015 and are available on the PSAA's website ([www.psaa.co.uk](http://www.psaa.co.uk)).

Claim or return	2014-15	2015-16	2015-16
	Actual fee £	Indicative fee £	Actual fee £
Total Housing benefits subsidy claim South Oxfordshire DC	12,830	10,972	10,972
Total Housing benefits subsidy claim Vale of White Horse DC	16,650	11,616	11,616

### 3. Looking forward

From 1 April 2015, the duty to make arrangements for the certification of relevant claims and returns and to prescribe scales of fees for this work was delegated to (PSAA) by the Secretary of State for Communities and Local Government.

The indicative certification fee for 2016-17 for South Oxfordshire DC is £9,623 and for Vale of White Horse DC it is £12,488. This was prescribed by PSAA in March 2016, based on no changes to the work programme for 2016-17.

Details of individual indicative fees are available at the following web address:  
<http://www.psa.co.uk/audit-and-certification-fees/201617-work-programme-and-scales-of-fees/individual-indicative-certification-fees/>

We must seek the agreement of PSAA to any proposed variations to these indicative certification fees. We will inform the Head of Finance before seeking any such variation.

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