

Private and confidential

The Members of the Joint Audit & Governance Committee
South Oxfordshire District Council and Vale of White
Horse District Council
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Ref: HB1

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Dear Members

Certification of claims and returns annual report 2017-18 South Oxfordshire District Council and Vale of White Horse District Council

We are pleased to report on our certification and other assurance work. This report summarises the results of our work on South Oxfordshire District Council and Vale of White Horse District Council (the Councils) 2017-18 claims.

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 reporting accountants to certify the claims and returns submitted to them.

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 the Public Sector Audit Appointments Ltd (PSAA) by the Secretary of State for Communities and Local Government.

For 2017-18, 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.

Summary

Section 1 of this report outlines the results of our 2017-18 certification work and highlights the significant issues.

We checked and certified the housing benefits subsidy claims with a total value of £27,569,523 (South Oxfordshire District Council) and £26,919,969 (Vale of White Horse District Council). We met the submission deadline. We did not issue a qualification letter.

For South Oxfordshire District Council, our certification work found minimal errors which the Council will be correcting in the 18/19 claim. This was on review of areas with errors in the prior year, rather than the initial testing and resulted in underpayments and could not have resulted in overpayments. As a result, from the findings of work completed on the claim, no amendments were required.

For Vale of White Horse District Council, our certification work found no errors.

Fees for certification and other returns work are summarised in section 2. The housing benefits subsidy claim fees for 2017-18 were published by the Public Sector Audit Appointments Ltd (PSAA) and are available on the PSAA's website (www.psaa.co.uk).

We welcome the opportunity to discuss the contents of this report with you at the 28th January 2019 Audit Committee.

Yours sincerely



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