

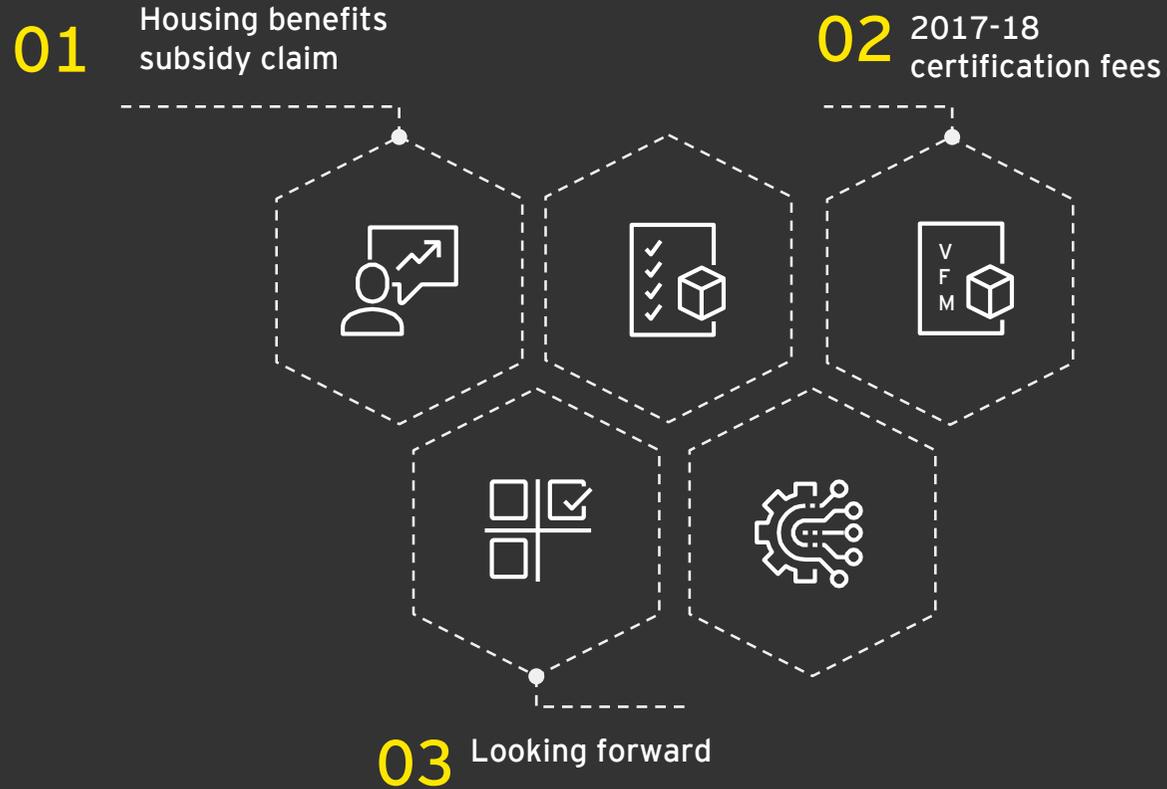
Certification of claims and returns annual report 2017-18

December 2018



Building a better
working world

Contents



This report is made solely to the Joint Audit & Governance Committee and management of South Oxfordshire and Vale of White Horse District Councils. Our work has been undertaken so that we might state to the Joint Audit & Governance Committee and management of South Oxfordshire and Vale of White Horse District Councils those matters we are required to state to them in this report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the Joint Audit & Governance Committee and management of South Oxfordshire and Vale of White Horse District Councils for this report or for the opinions we have formed. It should not be provided to any third-party without our prior written consent.



01

Housing benefits subsidy claim



Housing benefits subsidy claim - South Oxfordshire District Council

Scope of work	Results
Value of claim presented for certification	£27,569,523
Amended/Not amended	Not Amended - to be corrected in 18/19 (no impact on subsidy paid)
Qualification letter	No
Fee - 2017-18	£10,972
Fee - 2016-17	£9,623

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.

The certification guidance requires reporting accountants to complete more extensive '40+' or extended testing if initial testing identifies errors in the calculation of benefit or compilation of the claim. 40+ testing may also be carried out as a result of errors that have been identified in the certification of previous years claims.

In the prior year, we noted a small number of errors; these were all dealt with through small 100% population testing. We noted further errors within one area causing underpayments - these are being adjusted in the 18/19 claim and have no impact on the subsidy claim for 17/18.

Housing benefits subsidy claim - Vale of White Horse District Council

Scope of work	Results
Value of claim presented for certification	£26,919,969
Amended/Not amended	Not Amended
Qualification letter	No
Fee - 2017-18	£11,616
Fee - 2016-17	£12,488

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.

The certification guidance requires reporting accountants to complete more extensive '40+' or extended testing if initial testing identifies errors in the calculation of benefit or compilation of the claim. 40+ testing may also be carried out as a result of errors that have been identified in the certification of previous years claims.

We found no errors - therefore extended testing was not necessary.



02

2017-18 certification fees



Agenda Item 7



2017-18 certification fees

The PSAA determine a scale fee each year for the certification of the housing benefits subsidy claim. For 2017-18, these scale fees were published by the Public Sector Audit Appointments Ltd (PSAA's) and are available on their website (www.psaa.co.uk).

Claim or return	2017-18	2017-18	2016-17
	Actual fee £	Indicative fee £	Actual fee £
Housing benefits subsidy claim			
South Oxfordshire District Council	10,972	10,972	9,623
Vale of White Horse District Council	11,616	11,616	12,488



03

Looking forward



Agenda Item 7

Looking forward

2018/19 and beyond

From 2018/19, the Council is responsible for appointing their own reporting accountant to undertake the work on their claims in accordance with the instructions determined by the relevant grant paying body.

As your appointed auditor for the financial statements audit, we are pleased that for 2018/19, the Councils have appointed us to act as reporting accountants in relation to the housing benefit schemes.

We welcome this opportunity to continue undertaking this work for the Councils providing a seamless quality service, drawing on vast array of experienced and knowledgeable public sector professionals in these areas, whilst realising the synergies and efficiencies that are achieved by undertaking both the audit and grant work.

EY | Assurance | Tax | Transactions | Advisory

About EY

EY is a global leader in assurance, tax, transaction and advisory services. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In so doing, we play a critical role in building a better working world for our people, for our clients and for our communities.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. For more information about our organization, please visit ey.com.

© 2017 EYGM Limited.
All Rights Reserved.

ED None

This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, or other professional advice. Please refer to your advisors for specific advice.

ey.com