



Grant Thornton

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Dear Gary

Certification work for Chorley Council for year ended 31 March 2016

We are required to certify the Housing Benefit subsidy claim submitted by Chorley Council ('the Council'). This certification typically takes place six to eight 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) have taken on the transitional responsibilities for HB COUNT, previously issued by the Audit Commission, in February 2015.

We have certified the Housing Benefit subsidy claim for the financial year 2015/16 relating to expenditure of £26.2 million. Further details of the claim certified is set out in Appendix A and confirms that no errors were identified that impacted on subsidy.

As part of our housing benefit certification work we had to complete detailed testing on issues we had reported on in 2014/15. Julie Riding provided excellent support when we were completing this detailed testing, which was very much appreciated by the audit team.

In all other respects, we are satisfied that the Council has appropriate arrangements to compile complete, accurate and timely claims and returns for audit certification.

The indicative fee for 2015/16 for the Council is based on the final 2013/14 certification fees, reflecting the amount of work required by the auditor to certify the Housing Benefit subsidy claim that year. Both the indicative and final fee for the Council for 2015/16 is £6,798.

Yours sincerely

For Grant Thornton UK LLP

Appendix A - Details of claims and returns certified for 2015/16

Claim or return	Value	Amended?	Amendment (£)	Qualification letter issued?	Comments
Housing benefits subsidy claim	£26,214,619	No	Nil	Yes – however related to issues found in 2014/15 and there is no impact on subsidy.	Under DWP reporting guidance we are required to provide observations on any areas identified by our work.