

London Borough of Barnet
North London Business Park
Oakleigh Road South
London
N11 1NP1

Grant Thornton UK LLP
Grant Thornton House
Melton Street
Euston Square
LONDON
NW1 2EP
T: +44 (0)20 7383 5100
F: +44 (0)20 7383 4715
www.grant-thornton.co.uk

10 December 2015

Dear John

Certification work for London Borough of Barnet for year ended 31 March 2015

We are required to certify certain claims and returns submitted by London Borough of Barnet ('the Council'). This certification typically 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) have taken on the transitional responsibilities for HB COUNT issued by the Audit Commission in February 2015

We have certified one claim and return for the financial year 2014/15 relating to expenditure of £260.5 million. Further details of the claim certified are set out in Appendix A.

There were no significant issues arising from our certification work which we wish to highlight for your attention. The Housing Benefits claim was subject to minor amendments and a qualification as set out in Appendix A. We are satisfied that the Council has appropriate arrangements to compile complete, accurate and timely claims/returns for audit certification.

The indicative fee for 2014/15 for the Council is based on the final 2012/13 certification fees, reflecting the amount of work required by the auditor to certify the claims and returns in that year. Fees for schemes no longer requiring certification under the Audit Commission regime (such as the national non-domestic rates return, teachers pensions return and pooling housing capital receipts return) have been removed. The indicative scale fee set by the Audit Commission for the Council for 2014/15 is £27,080. This is set out in more detail in Appendix B.

Yours sincerely

For Grant Thornton UK LLP

Appendix A - Details of claims and returns certified for 2014/15

Claim or return	Value (£)	Amended?	Amendment (£)	Qualified?	Comments
Housing benefits subsidy claim (BEN01)	260,538,399	Yes	16,551	Yes	<p>Initial testing of 20 cases for each benefit type identified two cases with errors in relation to non HRA rent rebates and HRA rent rebates. This resulted in a requirement for two cases of 40+ testing.</p> <p>From the additional cases tested, we identified three further errors in relation to non HRA rent rebates.</p> <p>Based on the nature of the population and the variation in the errors found, it was considered unlikely that even significant additional work would result in amendments to the claim form that would have enabled us to conclude that it was fairly stated.</p>

Appendix B: Fees for 2014/15 certification work

Claim or return	2013/14 fee (£)	2014/15 indicative fee (£)	2014/15 actual fee (£)	Variance (£)	Explanation for variances
Housing benefits subsidy claim (BEN01)	28,822	27,080	27,080	(1,742)	Fee remains in line with indicative fee.