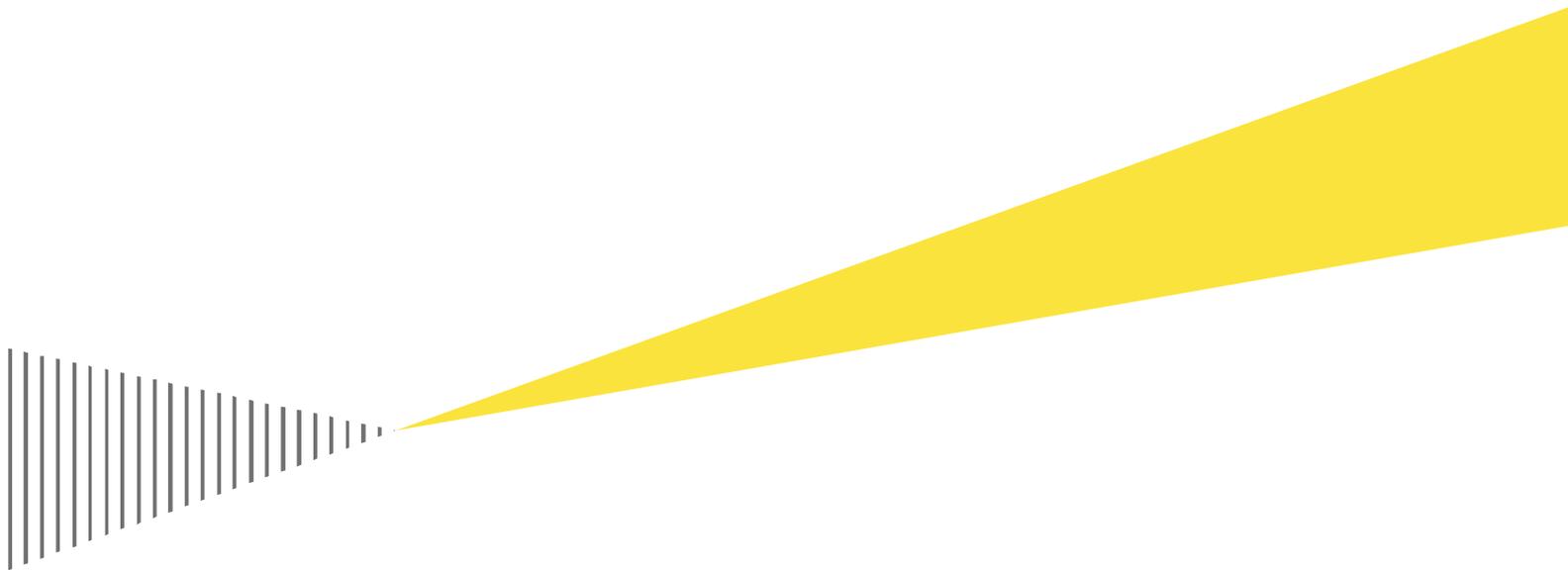


Certification of claims and returns annual report 2017-18

Eastleigh Borough Council

14 November 2018

Ernst & Young LLP



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November 2018
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Dear Members

Certification of claims and returns annual report 2017-18 Eastleigh Borough Council

We are pleased to report on our certification and other assurance work. This report summarises the results of our work on Eastleigh Borough Council's 2017-18 Housing Benefit subsidy 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.

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 and did not undertake an audit of the claim.

Summary

We checked and certified the housing benefits subsidy claim with a total value of £27,046,635. We met the submission deadline. We did not issue a qualification letter as there were no matters arising

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

We welcome the opportunity to discuss the contents of this report with you at the forthcoming Audit and Resources Committee.



Yours faithfully

Paul King
Associate Partner
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Contents

1. Housing benefits subsidy claim.....	1
2. 2017-18 certification fees.....	2

1. Housing benefits subsidy claim

Scope of work	Results
Value of claim presented for certification	£27,046,635
Amendments	No
Qualification letter	No

Local Government administers the Government's housing benefits scheme for tenants and claims subsidy from the Department for Work and Pensions (DWP) towards the cost of benefits paid. We certify that subsidy claim.

The certification guidance requires auditors to complete specified procedures and undertake more extensive '40+' or extended testing if:

- initial testing identifies errors in the calculation of benefit or compilation of the claim; or
- our cumulative knowledge and experience from prior year certifications gives us reason to expect errors in specific areas.

Our initial testing identified no such errors.

We performed extended testing on Rent Allowance cases as a result of errors in the calculation of claimant earnings in 2016-17. These errors were reported to you in our 'Certification of claims and returns annual report 2016-17', dated December 2017.

Our extended testing identified no such errors in 2017-18. In total 40 Rent Allowance cases were tested.

2. 2017-18 certification fees

The PSAA determine a scale fee each year for the audit of claims and returns. For 2017-18, these scale fees were published by the Public Sector Audit Appointments Ltd (PSAA's) and are now 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	10,296	10,296	11,833