

The Members of the Audit and Standards Committee
Chiltern District Council
King George V House
King George Road
Amersham
Buckinghamshire
HP6 5AW

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Direct line: 0118 928 1167
Email: abrittain@uk.ey.com

Dear Members

Certification of claims and returns annual report 2017-18 Chiltern District Council

We are pleased to report on our certification and other assurance work. This report summarises the results of our work on Chiltern District Council's 2017-18 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 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

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

We checked and certified the housing benefits subsidy claim with a total value of £18,342,201 and met the submission deadline. We issued a qualification letter: details of the qualification matters are included in the report. Our certification work found errors which the Council corrected. The amendments had a marginal effect on the grant due.

Fees for certification and other returns work are summarised in the report. 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 10 April 2019 Audit and Standards Committee.

Yours sincerely

Andrew Brittain
Associate Partner
Ernst & Young LLP