

Helen Seechurn  
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5 January 2016

Dear Helen

### **Certification work for Burnley Borough Council for year ended 31 March 2015**

We are required to certify certain claims and returns submitted by Burnley Borough Council ('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 for the financial year 2014/15 relating to expenditure of £36.5 million. Further details of the claim certified are set out in Appendix A.

There are no significant issues arising from our certification work which we wish to highlight for your attention. We are satisfied that the Council has appropriate arrangements to compile complete, accurate and timely claims for audit certification.

The indicative fee for 2014/15 for the Council is based on the final 2013/14 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 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 £12,900. This is set out in more detail in Appendix B.

Yours sincerely

For Grant Thornton UK LLP

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

<b>Claim or return</b>	<b>Value</b>	<b>Amended?</b>	<b>Amendment (£)</b>	<b>Qualified?</b>	<b>Comments</b>
Housing benefits subsidy claim	36,524,080	Yes	Classification only	Yes	<p>Minor classification amendment which had no effect on the amount of subsidy claimed.</p> <p>Qualification issue raised on a reconciliation discrepancy (£218) in the software supplier's Subsidy Balancing Workbook.</p>

**Appendix B: Fees for 2014/15 certification work**

<b>Claim or return</b>	<b>2013/14 fee (£)</b>	<b>2014/15 indicative fee (£)</b>	<b>2014/15 actual fee (£)</b>	<b>Variance (£)</b>	<b>Explanation for variances</b>
Housing benefits subsidy claim (BEN01)	8,976	12,900	12,900	NIL	Not applicable
Total	8,976	12,900	12,900	NIL	Not applicable