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Our ref nb/dc

Date 23 February 2015

Dear Mark

### **Certification of claims and returns - annual report 2013/14**

The Audit Commission requires its external auditors to prepare an annual report on the claims and returns it certifies for each client. This letter is our annual report for the certification work we have undertaken for 2013/14 at Gedling Borough Council.

In 2013/14 we carried out certification work on the following claims/returns:

<b>Claim/return</b>	<b>Certified value (£)</b>
BEN01 – Housing Benefit subsidy claim	26,889,959

### **Matters arising**

Our certification work did not identify any issues or errors with the claim and we certified the claim unqualified without amendment.

Consequently we have made no recommendations to the Authority to improve its claims completion process. There were no recommendations made last year and there are no further matters to report to you regarding our certification work.

### **Certification work fees**

The Audit Commission set an indicative fee for our certification work in 2013/14 of £15,048, which is based on the actual fee in 2011/12. We currently estimate the final fee will be £14,082 following the submission of a fee variation to the Audit Commission of -£966. This reflects the



lower number of issues arising during the audit than in 2011/12. The fee for certifying the same claim in 2012/13 was £15,630.

The details are set out in the table below.

<b>Claim</b>	<b>2013/14 Indicative fee (£)</b>	<b>2013/14 Final fee (£)</b>	<b>2012/13 Final fee (£)</b>
BEN01 – Housing Benefit subsidy claim	15,048	14,082	15,630

The final fee of £14,082 is estimated as we are currently awaiting confirmation from the Audit Commission in regards to a fee variation we submitted as detailed above.

Yours sincerely

Neil Bellamy  
Director

This report is addressed to the Authority and has been prepared for the sole use of the Authority. We take no responsibility to any member of staff acting in their individual capacities, or to third parties. The Audit Commission has issued a document entitled Statement of Responsibilities of Auditors and Audited Bodies. This summarises where the responsibilities of auditors begin and end and what is expected from the audited body. We draw your attention to this document.

External auditors do not act as a substitute for the audited body's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

If you have any concerns or are dissatisfied with any part of KPMG's work, in the first instance you should contact Neil Bellamy, who is the engagement leader to the Authority (telephone 0116 256 6082, e-mail [neil.bellamy@kpmg.co.uk](mailto:neil.bellamy@kpmg.co.uk)) who will try to resolve your complaint. If you are dissatisfied with your response please contact Trevor Rees (telephone 0161 236 4000, e-mail [trevor.rees@kpmg.co.uk](mailto:trevor.rees@kpmg.co.uk)) who is the national contact partner for all of KPMG's work with the Audit Commission. After this, if you are still dissatisfied with how your complaint has been handled you can access the Audit Commission's complaints procedure. Put your complaint in writing to the Complaints Unit Manager, Audit Commission, 3rd Floor, Fry Building, 2 Marsham Street, London, SW1P 4DF or by email to [complaints@audit-commission.gsi.gov.uk](mailto:complaints@audit-commission.gsi.gov.uk). Their telephone number is 0303 444 8330.