

Sharon Shelton
Director of Finance and Transformation
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12 December 2018

Dear Sharon

Certification work for Tonbridge and Malling Borough Council for the year ended 31 March 2018

We are required to certify the Housing Benefit subsidy claim submitted by Tonbridge and Malling 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 Ltd (PSAA) took on the transitional responsibilities for HB COUNT issued by the Audit Commission in February 2015.

We have certified the Housing Benefit subsidy claim for the financial year 2017/18 relating to subsidy claimed of £34.8 million. Further details are set out in Appendix A.

Our approach requires that we review issues identified in the prior year and undertake further testing where appropriate, to determine the extent that they continued into the 2017/18 period. One issue was identified in the prior year which affected the claim and required further testing in the current year. This issue related to an error identified in calculating a claimant's weekly self-employed income that was used in their benefit calculation. No equivalent issue has been identified for the current year from extended testing carried out.

No errors were identified from our testing in the current year and we have certified the claim with no amendments.

The indicative fee for 2017/18 for the Council was based on the actual 2015/16 certification fees, reflecting the amount of work required by the auditor to certify the Housing Benefit subsidy claim that year. The indicative scale fee set by PSAA for the Council for 2017/18 was £18,084. This is set out in more detail in Appendix B.

Yours sincerely



Grant Thornton UK LLP

Appendix A - Details of claims and returns certified for 2017/18

Claim or return	Value	Amended?	Amendment value	Qualified?	Comments
Housing benefits subsidy claim	£34,750,730	No	N/A	No	None.

Appendix B: Fees for 2017/18 certification work

Claim or return	2015/16 fee (£)	2017/18 indicative fee (£)	2017/18 actual fee (£)	Variance (£)	Explanation for variances
Housing benefits subsidy claim (BEN01)	£18,084	£18,084	£18,084	£Nil	N/A
Total	£18,084	£18,084	£18,084	£Nil	N/A