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The Members of the Governance, Audit and Finance Board
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Ref: HBC/claims/2017-18

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Dear Members

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

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

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

Section 1 of this 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 £31,131,688. We met the submission deadline. We issued a qualification letter – details of the qualification matters are included in section 1. Our certification work other found errors but these had no effect on the subsidy claim

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

We have made two recommendations this year, set out in section 4.



We welcome the opportunity to discuss the contents of this report with you at the Governance, Audit and Finance Board meeting on 6 February 2019.

Yours faithfully

A handwritten signature in black ink, which appears to read 'Andrew Brittain', is located below the 'Yours faithfully' text.

Andrew Brittain
Associate Partner
Ernst & Young LLP
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