

Lee Colyer
Head of Finance and Corporate Governance
Tunbridge Wells Borough Council
Town Hall
Royal Tunbridge Wells
Kent

TN1 1RS

Grant Thornton UK LLP
Fleming Way
Manor Royal
Crawley
RH10 9GT

T +44 (0)1293 554130

www.grant-thornton.co.uk

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Dear Lee

Certification work for Tunbridge Wells Borough Council for year ended 31 March 2015

As you are aware, we are required to certify certain claims and returns submitted by the Council. Certification arrangements are prescribed by the Audit Commission, which agrees the scope of the work with each relevant government department or agency, and issues auditors with a Certification Instruction (CI) for each specific claim or return. The Audit Commission arrangements require us to report the outcome of certification work.

We certified one claim for the financial year 2014/15 relating to expenditure of £35.2 million (see appendix)

We found the Council had put in place adequate arrangements to compile and complete, accurate and timely claims for audit certification. However, we did identify an error from our testing of the Housing benefit subsidy claim in respect of Rent Allowances which resulted in minor amendments to the claim. The benefits team undertook further work to identify the population affected and found a further three claims where the rent increases had not been processed. We reviewed the work undertaken and agreed the amendments made to the claim. (see appendix)

The indicative fee set by the Audit Commission for 2014/15 is based on the final 2011/12 certification fees, reflecting the amount of work required by the auditor to certify the claims and returns in that year. The indicative scale fee set by the Audit Commission for the Council for 2014/15 is £11,906. We are not proposing to make any changes to the indicative scale fee (see appendix).

Yours sincerely

For Grant Thornton UK LLP

Appendix

Details of claim and return certified for 2014/15

Claim or return	Value (£) revised	Amended?	Amendment (£)	Qualified?	Comments
Housing benefits subsidy claim	Cell 094 35,093,522 Cell 102 22,233,874	Yes	£594 increase on cells 094 and 102	No	Annual rent increment had not been processed for one claim in our sample population. Your subsequent review of the sub population affected identified a further three cases. The claim was amended for all four claims.

Fees for 2014/15 certification work

Claim or return	2014/15 indicative fee (£)	2014/15 actual fee (£)	Variance (£)	Explanation for variances
Housing benefits subsidy claim (BEN01)	11,906	11,906	0	n/a
Total	11,906	11,906	0	