



Grant Thornton

Phil Seddon
Head of Finance and Property Services
Rossendale Borough Council
The Business Centre - Room 222
Futures Park,
Bacup,
Lancashire,
OL13 0BB

19 December 2014

Dear Phil

Certification work for Rossendale Borough Council for year ended 31 March 2014

We are required to certify certain claims and returns submitted by Rossendale 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.

Arrangements for certification 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.

We have certified one claim for the financial year 2013/14 relating to expenditure of £20.6 million. Further details of the claims certified are set out in Appendix A.

There are no 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/returns for audit certification.

The indicative fee for 2013/14 for the Council 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. Fees for schemes no longer requiring certification (such as the national non-domestic rates return) have been removed. The fees for certification of housing benefit subsidy claims have been reduced by 12 per cent, to reflect the removal of council tax benefit from the scheme. The indicative scale fee set by the Audit Commission for the Council for 2013/14 is £7,832. This is set out in more detail in Appendix B.

Yours sincerely

For Grant Thornton UK LLP

Grant Thornton UK LLP
4 Hardman Square
Spinningfields
Manchester
M3 3EB

T +44 (0)161 234 6375

www.grant-thornton.co.uk

Appendix A - Details of claims and returns certified for 2013/14

Claim or return	Value	Amended?	Amendment (£)	Qualified?	Comments
Housing benefits subsidy claim	20,571,966	Yes	2,807	No	The amendment was in relation to non-HRA rent rebates where it was confirmed a manual adjustment made by the authority was not required as the system had recalculated the amounts correctly.

Appendix B: Fees for 2013/14 certification work

Claim or return	2012/13 fee (£)	2013/14 indicative fee (£)	2013/14 actual fee (£)	Variance (£)	Explanation for variances
Housing benefits subsidy claim (BEN01)	12,130	7,832	7,832	-	