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Dear Stephen

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.

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

Claim/return	Certified value (£)
BEN01 – Housing Benefit subsidy claim	57,190,207
CFB06 – Pooling of Housing Capital Receipts	1,459,450
Total	58,649,657

Matters arising

Our certification work did not identify any issues or errors with the Poolong of Housing Capital Receipts claim, and we certified this claims unqualified without amendment.

On the Housing Benefit subsidy claim, there were several issues which led to qualification and amendment of the claim; these relate to two system errors which had caused errors with the Non HRA benefit.

Certification work fees

The Audit Commission set an indicative fee for our certification work in 2013/14 of £8,373. Our actual fee is expected to be higher than the indicative fee, and this compares to the 2012/13 fee for this these claims of £11,015.



The details are set out in the table below.

Claim	2013/14 Indicative fee (£)	2013/14 Final fee (£)	2012/13 Final fee (£)
BEN01 – Housing Benefit subsidy claim	6,921	6,921*	10,095
CFB06 – Pooling of Housing Capital Receipts	1,452	1,452*	920
Total	8,373	8,373*	11,015

* Our final fee is expected to be higher than the Indicative fee. The Audit Commission have provisionally agreed that the Indicative fee is insufficient compared to the actual work performed. We are currently in discussion with the Audit Commission and Council over the final fee to bring the fee in line with the number of hours actually worked on the grants during the year.

There is no fee in 2013/14 for LAOI and PEN05 as these no longer fall within the Audit Commission certification regime.

Yours sincerely

Trevor Rees
Partner



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 Trevor Rees, who is the engagement leader to the Authority (telephone 0161 236 4000, e-mail trevor.rees@kpmg.co.uk) who will try to resolve your complaint. Trevor is also our 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. Their telephone number is 0303 444 8330.