Mr Tom Sault
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22 February 2017

Dear Tom

Certification work for Wirral Metropolitan Borough Council for year ended 31 March 2016

We are required to certify certain claims and returns submitted by Wirral Metropolitan 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 (PSAA) have taken on the transitional responsibilities for HB COUNT issued by the Audit Commission in February 2015.

We have certified the Housing Benefit subsidy claim under PSAA arrangements for the financial year 2015/16 relating to expenditure of £137.1 million. The claim is both significant in value and technically complex and we again wish to acknowledge the excellent support that the Council's Benefits Team provided throughout our audit, in both the completion of the initial and additional 40+ testing workbooks. We note that the extent of the issues we identified from our certification work compares favourably with other similar sized authorities. Further details of the claim and our findings are set out in Appendix A.

As in previous years, the 2015/16 claim was subject to qualification as our review identified errors that had arisen during the year, and resulted in a minor amendment to the claim. We identified further errors affecting two areas, however, these errors did not impact on the amount of subsidy claimed. We reported our findings to the Department of Work and Pensions (DWP) as 'Observations' in the qualification letter, in line with the requirements of HB COUNT methodology. DWP may require the Council to undertake further work in the future or provide assurances on the errors we have identified.

The fee for 2015/16 for the Council is based on the final 2012/13 certification fees, reflecting the amount of work required by the auditor to certify the Housing Benefit Subsidy Claim in that year. The scale fee set by PSAA for the Council for 2015/16 was £24,920 and that is the amount we have billed the Council.

Yours sincerely

For Grant Thornton UK LLP

Appendix A - Details of claims and returns certified for 2015/16

Claim or return	Value (£)	Amended?	Amendment (£)	Qualified?	Comments
Housing benefits subsidy claim (BEN01)	137,101,012	Yes	1,413	Yes	Amendments to the claim agreed to correct errors within rent rebates cases. These amendments increased the subsidy payable to the Council by DWP.

Key findings from certification of housing benefit subsidy

Manual adjustments

The total number of rent rebates cases was 87 for the year and it was agreed that the Council's Benefits Team would check all 87 cases to allow an amendment to be agreed should errors be identified. Under the HB COUNT methodology, we were required to review all errors identified by the Council and a sample of the remaining cases. We discussed the results of our work with officers and agreed a number of manual adjustments to the claim, resulting in an overall increase to the amount of subsidy claimed by the Council of £1,413.

In-year reconciliation

Within the subsidy claim form, cell 130 should agree to the entry in cell 094. We noted that there was a difference of £318 between these two cells, which we reported in the qualification letter to the DWP.

Claimant income

We identified one error where assessors had incorrectly calculated a claimant had earned income for rent allowance. The extrapolated overpayment calculated over 60 cases tested was £3,128, which we reported in the qualification letter.