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Appendix A

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Dear Mark

Certification work for Maidstone Borough Council for year ended 31 March 2016

We are required to certify the Housing Benefit subsidy claim submitted by Maidstone 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 for the financial year 2015/16 relating to subsidy claimed of £47.3 million. Further details are set out in Appendix A.

An issue was identified in the prior year around the classification of Non-HRA Overpayments, which resulted in the Council performing additional work and making an amendment to the final 2014/15 Claim Form. The Council undertook the same review ahead of the submission of the 2015/16 Claim Form and made amendments where required. We reviewed this work and agreed with the Council's findings, which enabled us to certify the Claim Form without the need for any amendments or a Qualification Letter, which is an achievement the Council should be proud of.

The indicative fee for 2015/16 for the Council was based on the final 2013/14 certification fees, reflecting the amount of work required by the auditor to certify the Housing Benefit subsidy claim that year. The indicative scale fee set by the Audit Commission for the Council for 2015/16 was £11,418, and this will be the final fee charged given the lack of issues identified from our work on the Claim. This is set out in more detail in Appendix B.

Yours sincerely

Grant Thornton UK LLP

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

Claim or return	Value	Amended?	Amendment value	Qualified?	Comments
Housing benefits subsidy claim	£47,279,283	No	Nil	No	As mentioned above, the Council undertook a full review of all Non-HRA Overpayments to ensure they were correctly classified prior to the Claim being submitted, which resulted in no errors being found in these Cells and thus no amendments were required to the Claim Form submitted for audit.

Appendix B: Fees for 2015/16 certification work

Claim or return	2013/14 fee (£)	2015/16 indicative fee (£)	2015/16 actual fee (£)	Variance (£)	Explanation for variances
Housing Benefits Subsidy Claim (BEN01)	£15,224	£11,418	£11,418	Nil	N/A