

Mid Devon District Council
Phoenix House
Phoenix Lane
Tiverton
Devon
EX16 6PP

Grant Thornton UK LLP
Hartwell House
55-61 Victoria Street,
Bristol
BS1 6FT

10 December 2015

+44 (0)117 3057600
www.grant-thornton.co.uk

Dear Andrew

Certification work for Mid Devon District Council for year ended 31 March 2015

We are required to certify one return submitted by Mid Devon District Council (the Council). This certification takes place by 30 November 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 one claims and return for the financial year 2014/15 relating to expenditure of £19.1 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 arrangements to compile the return accurately and in a timely manner for audit certification. We are satisfied that any recommendations raised in previous years have been addressed.

The indicative fee for 2014/15 for the Council is based on the final 2012/13 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 under the Audit Commission regime (such as the national non-domestic rates return and pooling housing capital receipts return) have been removed. The indicative scale fee set by the Audit Commission for the Council for 2014/15 is £9,210. This is set out in more detail in Appendix B.

Yours sincerely

For Grant Thornton UK LLP

Appendix A - Details of Housing Benefit returns certified for 2014/15

Claim or return	Value (£)	Amended?	Amendment (£)	Qualified?	Comments
Housing benefits subsidy claim	£19,081	No	0	Yes	Our qualification letter included one issue that we identified in relation to underpaid benefits as a result of incorrect calculations of claimants' weekly student loan income. The error was confined to the number of weeks in the academic year used in the calculation resulting in overstated income. As there is no eligibility to subsidy for benefit which has not been paid, the underpayments identified do not affect subsidy.

Appendix B: Fees for 2014/15 Housing Benefit certification work

Claim or return	2013/14 fee (£)	2014/5 Indicative fee (£)	2014/15 actual fee (£)	Variance (£)	Explanation for variances
Housing benefits subsidy claim (BEN01)	9,890	9,210	9,210	0	None
Capital receipts return (CFB06)	404	n/a	n/a	n/a	n/a
	10,294	9,210	9,210	0	