



Grant Thornton

Our ref KLM/GWS/PAT

Marc Taylor- Borough Treasure
West Lancashire Borough Council
52 Derby Street
Ormskirk
Lancashire
L39 2DF

Grant Thornton UK LLP
4 Hardman Square
Spinningfields
Manchester M3 3EB
T +44 (0)161 953 6900
F +44 (0)161 953 6901
www.grant-thornton.co.uk

18 December 2014

Dear Marc

Certification work for West Lancashire Borough Council for year ended 31 March 2014

We are required to certify certain claims and returns submitted by West Lancashire 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 2 claims and returns for the financial year 2013/14 relating to expenditure of £32.0 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 and returns for audit certification. We are satisfied that any recommendations raised in previous years have been addressed.

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, prior to the adjustment for changes to the housing benefit was £17,500 this has been reduced to £15,465. This is set out in more detail in Appendix B.

Yours sincerely

Karen Murray- Director
For Grant Thornton UK LLP

Chartered Accountants

Grant Thornton UK LLP is a limited liability partnership registered in England and Wales: No.OC307742. Registered office: Grant Thornton House, Melton Street, Euston Square, London NW1 2EP. A list of members is available from our registered office. Grant Thornton UK LLP is authorised and regulated by the Financial Conduct Authority.

Grant Thornton UK LLP is a member firm of Grant Thornton International Ltd (GTIL). GTIL and the member firms are not a worldwide partnership. Services are delivered by the member firms. GTIL and its member firms are not agents of, and do not obligate, one another and are not liable for one another's acts or omissions. Please see www.grant-thornton.co.uk for further details.

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

Claim or return	Value	Amended?	Amendment (£)	Qualified?	Comments
Housing Benefits Subsidy Claim	£30,060,711	Yes	(£1,706)	Yes	Qualification; misclassification of Rent Allowance overpayments
Pooling of Housing Capital Receipts	£1,969,444	No	N/A	No	

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)	14,485	16,961	14,926	441	reduction due to removal of council tax benefit from certification requirement offset by follow-up work required on 2012/13 qualification issues
Housing Capital Receipts Return (CFB06)	680	539	539	-141	
National non- domestic rates return (NNDR3)	2,335	N/a	N/a	-2,335	No requirement to certify this return in 2013/14
Total	17,500	17,500	15,465	-2,035	