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Dear Marc

Certification work for West Lancashire Borough Council for year ended 31 March 2015

We are required to certify certain claims and returns submitted by West Lancashire District 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 one claim for the financial year 2014/15 relating to expenditure of £30 million. Further details of the claim 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.

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, pooling housing capital receipts return) have been removed. The indicative scale fee set by the Audit Commission for the Council for 2014/15 is £11,195.

Yours sincerely

For Grant Thornton UK LLP

Chartered Accountants

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Appendix A - Details of claims and returns certified for 2014/15

Claim or return	Value	Amended?	Amendment (£)	Qualified?	Comments
Housing benefits subsidy claim	£30,002,175	Yes	+ £25,368	Yes	<p>We made four amendments to the claim. The amount of subsidy payable increased as a result of one of these amendments.</p> <p>This related to a reclassification of the type of overpayment to a different cell on the claim. The change meant that a higher level of subsidy was payable to the Council.</p> <p>The other amendments related to an incorrect assessment of income and the incorrect recording of the number of people living a property.</p> <p>We reported the findings of our testing to the Department for Work and Pensions.</p>

Appendix B: Fees for 2014/15 certification work

Claim or return	2013/14 fee (£)	2014/15 indicative fee (£)	2014/15 actual fee (£)	Variance (£)	Explanation for variances
Housing benefits subsidy claim	14,560	11,195	11,195	3,365	The indicative fee for 2014/15 for the Council is based on the final 2012/13 certification fees and has varied in line with that original fee.
Total	14,560	11,195	11,195	3,365	