



Grant Thornton

An instinct for growth™

Mark Taylor
Director of Finance
City of Wolverhampton Council
Civic Centre
St Peter's Square
Wolverhampton
WV1 1SH

Grant Thornton UK LLP
The Colmore Building
20 Colmore Circus
Birmingham B4 6AT
T +44 (0)121 212 4000
F +44 (0)121 212 4014
DX 13174 Birmingham
grantthornton.co.uk

15 February 2017

Dear Mark

Certification work for City of Wolverhampton Council for year ended 31 March 2016

We are required to certify the Housing Benefit subsidy claim submitted by City of Wolverhampton 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 £114.4 million. There were no qualifications identified within the 2015/16 financial year. We raised three points in our report. These were classified as observations only, and did not lead to amendments being made to the claim.

The indicative Housing Benefit Subsidy fee for 2015/16 for the Council was based on the final 2013/14 certification fee, 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 £19,128. We have not proposed an alteration to this fee.

In addition, the Council asked us to undertake the HCA Compliance Audit. We agreed a fee for this work of £2,115. We identified no issues with the information uploaded by the Council to the portal. There were a series of follow up queries raised by HCA, which we were able to respond to in discussion with Housing Officers.

The Council also asked us to carry out work on its pooling of housing receipts return in line with the DCLG's Assurance Instruction. We agreed a fee for this work of £2,000. We identified one error in relation to this work, which had the effect of increasing the allowable debt in quarter 2 by £13k. This was in the Council's favour as it was able to retain £13k more debt than it had originally retained. We certified the return to reflect these

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 grantthornton.co.uk for further details.

amendments on 9 February 2017. This is after the national certification deadline of 30 November 2016 due to delays experienced in being able to amend the LOGASnet system for the error identified. Council officers were in contact with DCLG throughout the process and therefore all parties were aware of the passed deadline.

Yours sincerely

A handwritten signature in black ink, appearing to be 'M. H.', written in a cursive style.

Grant Thornton UK LLP