



Grant Thornton

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Dear Andrew

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Certification work for High Peak Borough Council for year ended 31 March 2017

We are required to certify the Housing Benefit Subsidy claim submitted by High Peak Borough Council ('the Council'). This certification 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) took on the transitional responsibilities for HB COUNT issued by the Audit Commission in February 2015.

Overall, we are pleased to report that the Council has appropriate arrangements to compile a complete, accurate and timely claim for audit certification. The claim for Housing Benefit Subsidy, reported a total value of subsidy claimed of £20,807,707. This was not subject to a qualification letter and there were no amendments to the claim.

The indicative fee for 2016/17 for the Council was based on the final 2014/15 certification fees, reflecting the amount of audit work required to certify the Housing Benefit subsidy claim that year. The indicative scale fee set by PSAA for the Council for 2016/17 is £11,040. The amount of work required by us to certify the housing benefit subsidy claim this year is consistent with that in the 'base' year and so there is no variation from the indicative fee.

In addition, and under the terms of a separate engagement letter, we also provide an assurance statement on the Council's annual Pooling of Housing Capital Receipts Return for 2016/17, in accordance with the requirements set out by the Department of Communities and Local Government. The proposed fee for this work is £2,400, which is not included in the scale fee referred to above.

Yours sincerely

Grant Patterson
Director
For Grant Thornton UK LLP

Chartered Accountants

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