

Nicola Bishop  
Chief Finance Officer  
Trafford Town Hall  
Talbot Road  
Stretford, M32 0YT.

January 2018

Dear Nicola

**Certification work for Trafford Council for year ended 31 March 2017**

We are required to certify certain claims and returns submitted by Trafford 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 (housing benefits subsidy) for the financial year 2016/17 relating to subsidy of £61 million. We issued a qualification letter to the DWP reporting on a couple of issues. The main issue related to the misclassification of Rent Allowance eligible overpayments, which has been a recurring issue, reported on in recent years.

The detail of the claim certified is set out in Appendix A.

The indicative fee for 2016/17 for the Council was based on the final 2014/15 certification fees, reflecting the amount of work required by the auditor to certify the Housing Benefit subsidy claim that year.

The fee set by PSAA for the Council for the certification of 2016/17 claims is £14,312.

Yours sincerely

For Grant Thornton UK LLP

**Appendix A - Details of claims and returns certified for 2016/17**

<b>Claim or return</b>	<b>Value</b>	<b>Amended?</b>	<b>Amendment (£)</b>	<b>Qualified?</b>	<b>Comments</b>
Housing benefits subsidy claim	£61,375,825	No	Nil	Yes	<p>We issued a Qualification Letter to the DWP reporting on misclassification of Rent Allowance overpayments.</p> <p>We also reported an error which resulted in Non-HRA Rent Rebate subsidy being overstated by £6,588.</p>