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**Private & confidential**

Zulfiqar Darr  
Interim Deputy Chief Executive  
Broxtowe Borough Council  
Foster Avenue  
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Our ref RC/BBC/Grants/1718

23 January 2019

Dear Zulf,

**Broxtowe Borough Council – Certification of claims and returns – annual report 2017/18**

Public Sector Audit Appointments requires its external auditors to prepare an annual report on the claims and returns certified for each audited body. This letter is our annual report for the certification work we have undertaken for 2017/18 for Broxtowe Borough Council (the “Authority”).

In 2017/18 we carried out certification work on the Housing Benefit Subsidy claim and the Pooling of Housing Capital Receipts return.

*Housing Benefit Subsidy claim*

The certified value of the claim was £20.7 million, and we completed our work and certified the claim on 23 November 2018. This was completed under the existing Public Sector Audit Appointment certification arrangements.

Our certification work on Housing Subsidy Benefit claim included:

- agreeing standard rates, such as for allowances and benefit incomes, to the DWP Circular communicating the value of each rate for the year;
- sample testing of benefit claims to confirm that the entitlement had been correctly calculated and was supported by appropriate evidence;
- undertaking an analytical review of the claim form considering year-on-year variances and key ratios;
- confirming that the subsidy claim had been prepared using the correct benefits system version; and
- completing testing in relation to modified schemes payments, uncashed cheques and verifying the accurate completion of the claim form.

Our work did not identify any issues or errors and we certified the claim unqualified without amendment. Consequently we have made no recommendations to the Authority to improve its claims completion process. There were no recommendations made last year and there are no further matters to report to you regarding our certification work.

#### *Pooling of Housing Capital Receipts return*

The Authority engaged with us separately to provide a report and certify, in our opinion, whether we have obtained sufficient appropriate evidence that the amounts shown in the return relating only to the work specific in the Ministry of Housing, Communities and Local Government ("the MHCLG") Reporting Accountants Guidance are in all material respects, in accordance with the relevant terms and conditions as set by the MHCLG.

We certified the return on 11 January 2019. Our work did not identify any issues or errors and we certified the claim unqualified without amendment. Consequently we have made no recommendations to the Authority to improve its claims completion process. There were no recommendations made last year and there are no further matters to report to you regarding our certification work.

#### *Certification work fees*

Public Sector Audit Appointments set an indicative fee for our Housing Benefits certification work in 2017/18 of £9,670. We are pleased to report that our actual fee was the same as the indicative fee.

Our fee for the Pooling engagement was subject to agreement directly with the Authority and was £4,500.

Yours sincerely



Andrew Cardoza  
Engagement Lead