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Dear Jayne

Certification work for Redditch Borough Council for year ended 31 March 2013

We are required to certify certain of the claims and returns submitted by Redditch Borough 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.

Arrangements for certification are prescribed by the Audit Commission, which agrees the scope of the work with each relevant government department or agency, and issues auditors with a Certification Instruction (CI) for each specific claim or return.

We have certified three claims and returns for the financial year 2012/13 relating to expenditure of £59 million. Further details of the claims certified are set out in Appendix A.

There are no significant 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/returns for audit certification. The Council employed a contractor to undertake the main testing this year on the Housing Benefits subsidy, in line with the recommendations we made in the previous year certification report. In addition relatively few errors were identified. The work was completed in line with the earlier timetable this year. This reflects a significant improvement in arrangements this year for this claim.

The Audit Commission set an indicative scale fee for grant claim certification based on 2010/11 certification fees for each audited body. The indicative scale fee for the Council for 2012/13 is £17,250. This is set out in more detail in Appendix B. The indicative fee for 2013/14 is £12,298.

Yours sincerely

Zoe Thomas
For Grant Thornton UK LLP

Chartered Accountants

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Appendix A - Details of claims and returns certified for 2012/13

Claim or return	Value	Amended?	Amendment (£)	Qualified?	Comments
Housing benefits subsidy claim	31,287,211	yes	(8,591)	yes	The number of issues reported in the qualification letter were significantly reduced this year.
National non-domestic rates return	26,012,151	No		No	
Capital Receipt return	1,739,670	No		No	

Appendix B: Fees for 2012/13 certification work

Claim or return	2011/12 fee (£)	2012/13 indicative fee (£)	2012/13 actual fee (£)	Variance (£)	Explanation for variances
Housing benefits subsidy claim	22,561	15,569	15,569	0	A contractor for the Council undertook much of the work on the claim and a relatively low number of errors were identified. The fee includes the additional work we undertook at the beginning of the year, in response to the DWP request for further work in relation to the 2011/12 claim.
National non-domestic rates return	2,305	1,221	1,221	0	
Capital Receipts Return	875	460	256	204	Only part A testing undertaken in 2012/13
Reporting	955				
Total	26,696	17,250	17,046	204	