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Ms F Foster
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Our ref Let-24/BMBC

12 January 2015

Dear Frances

Certification of claims and returns - annual report 2013/14

The Audit Commission requires its external auditors to prepare an annual report on the claims and returns it certifies for each client. This letter is our annual report for the certification work we have undertaken for 2013/14.

In 2013/14 we carried out certification work on the following claims/returns:

Claim/return	Certified value (£)
BEN01 – Housing Benefit subsidy claim	76,832,057
CFB06 – Pooling of Housing Capital Receipts	4,312,113
Total	81,144,170

Matters arising

Our certification work on the Housing Benefit subsidy claim identified several errors in the processing of individual claims which, as in previous years, are required to be reported in a qualification letter to DWP. The value of the errors was small, in relation to the claim, at £36k (£81k in 2012/13). The impact of the errors is not expected to have an impact on subsidy as the Authority has not exceeded its Local Authority error threshold and therefore can claim back 100% of the ineligible expenditure. The error rate has remained broadly the same as last year across the claim; in particular, error rates in earned income cases remained high at 26% (24% in 2012/13). However, we have seen a large reduction in the overall value of errors, which indicates the council's management checks are having a positive effect.

The claim was also amended to correct for minor discrepancies between the Capita system and the claim form, which had an impact of increasing subsidy entitlement by £5,903.



In relation to certification of the Pooling of Housing Capital Receipts return no issues were identified.

We have made no recommendations to the Authority to improve its claims completion process. There were no recommendations made last year which required follow up and there are no further matters to report to you regarding our certification work.

Certification work fees

The Audit Commission set an indicative fee for our certification work in 2013/14 of £24,226. Our actual fee, of £21,757 was lower than the indicative fee, as certification of the TRA11, PEN05 and LA01 claims were not required by the Audit Commission. The details are set out in the table below.

Claim	2013/14 Indicative fee (£)	2013/14 Final fee (£)	2012/13 Final fee (£)
BEN01 – Housing Benefit subsidy claim	20,315	20,315	33,516
CFB06 – Pooling of Housing Capital Receipts	1,442	1,442	1,050
TRA11 – Local Transport Plan	2,469	0	2,860
PEN05 – Teachers’ Pensions Return	0	0	7,580
LA01 – National Non-Domestic Rates Return	0	0	1,620
Total	24,226	21,757	46,626

John Cornett
Director

This report is addressed to the Authority and has been prepared for the sole use of the Authority. We take no responsibility to any member of staff acting in their individual capacities, or to third parties. The Audit Commission has issued a document entitled Statement of Responsibilities of Auditors and Audited Bodies. This summarises where the responsibilities of auditors begin and end and what is expected from the audited body. We draw your attention to this document.

External auditors do not act as a substitute for the audited body's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

If you have any concerns or are dissatisfied with any part of KPMG's work, in the first instance you should contact John Cornett, who is the engagement leader to the Authority (telephone 0116 256 6064, e-mail john.cornett@kpmg.co.uk) who will try to resolve your complaint. If you are dissatisfied with your response please contact Trevor Rees (telephone 0161 236 4000, e-mail trevor.rees@kpmg.co.uk) who is the national contact partner for all of KPMG's work with the Audit Commission. After this, if you are still dissatisfied with how your complaint has been handled you can access the Audit Commission's complaints procedure. Put your complaint in writing to the Complaints Unit Manager, Audit Commission, 3rd Floor, Fry Building, 2 Marsham Street, London, SW1P 4DF or by email to complaints@audit-commission.gsi.gov.uk. Their telephone number is 0303 444 8330.

