



London Borough of Haringey

Certification work report 2009/10

June 2011

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1 Introduction and approach

Introduction

- 1.1 Various grant-paying bodies require external certification of claims for grant or subsidy and returns of financial information. As the external auditor of London Borough of Haringey (the Council), Grant Thornton undertakes certification work at the Council, acting as an agent of the Audit Commission.
- 1.2 The Audit Commission makes certification arrangements with grant-paying bodies, this includes confirming which claims and returns require certification and issuing certification instructions. These instructions are tailored to each scheme and they clearly set out the specific procedures to be applied in examining a claim or return. The Audit Commission agrees the deadline for submission of each claim by authorities and the deadline for certification by auditors.

Certification arrangements

- 1.3 The Audit Commission's certification arrangements are designed to be proportionate to the claim or return: The arrangements for 2009/10 were:
 - for claims and returns below £125,000, certification by us is not required, regardless of any statutory certification requirement or any certification requirement set out in grant terms and conditions;
 - for claims and returns above £125,000 and below £500,000, we are required to perform limited tests to agree entries on the claim or return to underlying records, but were not required to undertake any testing of the eligibility of expenditure or data; and
 - for claims and returns over £500,000, we are required to assess the control environment for the preparation of the claim or return and decide whether or not to place reliance on it. Where reliance is placed on the control environment, we are required to undertake limited tests to agree entries on the claim or return to underlying records but not to undertake any testing of the eligibility of expenditure or data. Where reliance is not placed on the control environment, we are required to undertake all the tests in the relevant certification instruction and use our assessment of the control environment to inform decisions on the level of testing required.
- 1.4 In determining whether we place reliance on the control environment, we consider other work we have undertaken on the Council's financial ledger and any other relevant systems, and make appropriate use of relevant internal audit work.

Our certificate

- 1.5 Following our work on each claim or return, we issue our certificate. The wording of this depends on the level of work performed as set out above, stating either the claim or return is in accordance with the underlying records, or the claim or return is fairly stated and in accordance with the relevant terms and conditions. Our certificate also states that the claim has been certified:
- without qualification;
 - without qualification but with agreed amendments incorporated by the authority; or
 - with a qualification letter (with or without agreed amendments incorporated by the authority).
- 1.6 Where a claim is qualified because the authority has not complied with the strict requirements set out in the certification instruction, there is a risk that grant-paying bodies will retain funding claimed by the authority or, claw back funding which has already been provided or has not been returned. In addition, where claims or returns require amendment or are qualified, this increases the time taken to undertake this work, which impacts on the certification fee.

Housing and Council Tax Benefits

- 1.7 The Housing and Council Tax Benefits claim is by far the most complex in local government. It should also be noted that the Department of Work and Pensions (DWP) take a very robust view about any errors identified during the audit process. DWP use an extrapolation process for assessing the overall impact of errors that is reflective of their requirements, rather than the overall judgement used by accountants and auditors in considering the accuracy of numbers produced by councils. There is no concept of materiality in assessing errors under the audit regime which governs our work on this claim.
- 1.8 The Council has been challenged by sustained weaknesses in the accuracy of its Housing and Council Tax benefit claims processing. A complex socio-economic profile and a highly transient benefits clientele means that Haringey has benefit challenges akin to inner London boroughs such as Hackney and Southwark. Our work in 2009/10 and earlier years suggest that although management has recognised weaknesses and made changes, particularly in training and checks of work, the outcome of our audit does not reflect well on the Council's performance relative to other councils. Key points to note are:
- we issued a heavily qualified audit report 3 months after the Department for Work and Pensions (DWP) deadline;
 - the costs of the audit were significantly higher than budgeted;
 - the level of errors in cases tested in accordance with Audit Commission procedures was very high casting some doubt as to the validity and accuracy of payments made to claimants, which may involve both under and overpayments;
 - the DWP has responded to our qualification letter and requires us to do further testing on the claim. The Council is in the process of undertaking work regarding incorrect Child Benefit and Child Benefit income being inconsistent with household dependent information. We will be testing this work at the beginning of June and will report back to the DWP by 16 June 2011; and
 - depending on the outcome of this testing the Council risks losing subsidy in respect of its 2009/10 claim.

- 1.9 It is important that the Council continues to commit the necessary time to mitigate risks of losing subsidy for 2009/10 and further issues with error levels for the current and future years.
- 1.10 In order to put Haringey's performance into context, the Council has undertaken a benchmarking exercise. The Council contacted other London boroughs and enquired as to the detail of their qualification letters. 16 London boroughs confirmed that their claims had been qualified, and 13 of the boroughs provided the Council with copies of their qualification letters. Although the data compiled is anonymous on the request of the boroughs participating, we are assured by the Council that qualification letters were obtained for Hackney and Southwark, two boroughs that we would consider to be demographically comparable to Haringey.
- 1.11 The Council's analysis shows that, of the 14 boroughs, Haringey had the fifth highest total number of errors identified, being 53 errors. The number of errors noted at each borough ranged from 2 to 463. The benchmarking information that has been compiled illustrates the complexity of the claim, and the wide range of errors made at each borough. However, it should be noted that other than for Haringey, which has a caseload of over 35,000 claimants, we do not know the caseload for each borough in question, or the number of cases ultimately tested at each.
- 1.12 The Audit Commission's report 'Local government claims and returns' (July 2010) states that in 2008/09, 60% of all Housing Benefit claims were qualified, with 85% being qualified, amended or both. This performance covers all councils administering the Housing and Council Tax Benefit scheme, whether it is a relatively small District Council or a more demographically complex metropolitan borough council or London borough.
- 1.13 The Council should continue to strive to achieve an unqualified claim in future years. The Council is committed to addressing the weaknesses noted and Internal Audit have already carried out significant testing on the 2010/11 housing benefit claim which indicates that progress has been made. However, significant progress is still needed if the error rate is to be as low as possible for the number of transactions being processed, albeit without the cost of facilitating this outweighing the benefit.

2 Results of our certification work

Overall messages

- 2.1 For the financial year 2009/10, we have certified 13 claims and returns for the Council, which amounted to £395,040,749.34. This represents both funding claimed by the Council and returned to grant-paying bodies, as well as other financial information. Of these 13 claims, 12 were certified on behalf of the Audit Commission and 1 was certified under a tripartite agreement with the London Development Agency. Permission to certify this additional claim was granted by the Audit Commission.
- 2.2 The Council's performance in preparing claims and returns is summarised in the table below.

Exhibit One: Performance against key certification targets

Performance measure	2009/10	2008/09
Without qualification or amendment	5	8
Without qualification but amended	7	5
Qualified	1	1
Total	13	14

- 2.3 The analysis of performance against targets shows that:
- Only one claim was qualified, the BEN01 Housing and Council Tax Benefit claim. This is consistent with the prior year and reflects the problems which exist within the Council's assessment of Housing and Council Tax Benefit cases and the inherent complexity of the scheme.
 - The number of amended claims has risen from 5 in 2008/09 to 7 in 2009/10. As fewer claims were submitted in 2009/10 this reflects a deterioration in the Council's performance (58% in 2009/10 against 36% in the prior year).
 - A reduced number of claims were submitted without qualification or amendment, 5 against 8 in 2008/09. Due to the lower number of claims submitted this is, in effect, relatively consistent with the prior year.
- 2.4 Details on the certification of all claims and returns are included at appendix A. Where we have concluded that an item is significant, further details are included below within section 2 of this report.

- 2.5 Where claims and returns have been amended or qualified and we have identified opportunities for improvement in the compilation in future years, we have made recommendations to support the Council's continuous improvement. These are included in the action plan at appendix B.
- 2.6 The Council's and our performance in meeting deadlines related to the certification of claims and returns is summarised below.

Exhibit Two: Performance against deadlines

Deadline	2009/10	2008/09
Total Number of Claims	13	14
Submitted by deadline	13	14
Certified by deadline	12	14

- 2.7 The Council has maintained its ability to submit claims and returns to us within the required deadlines. This has enabled us to meet all but one of the certification deadlines in 2009/10.
- 2.8 The deadline for the BEN01 Housing and Council Tax Benefit subsidy was missed due to the significant number of errors identified during our initial testing, which required additional testing to be completed. Further details of our work on this claim have been included under the significant issues section below.

Certification work fees

- 2.9 Each year the Audit Commission sets a schedule of hourly rates for different levels of staff, for work relating to the certification of grant claims and returns. When billing the Council for this work, we are required to use these rates. They are shown in the table below.

Exhibit Three: Hourly rates for certifying claims and returns for 2009-10

Role	2009/10	2008/09
Engagement lead	£380	£365
Manager	£210	£200
Senior auditor	£135	£130
Other staff	£105	£100

- 2.10 Our fee for certification work at the Council in 2009/10 was £142,032, compared to £108,723 for 2008/09. Our fee is significantly in excess of our initial estimate of £90,000.

This is primarily due to the additional work required in auditing the BEN01 claim, as described below. Details of our fee by claim and return and how this compares to last year are included at appendix A.

Significant issues

2.11 The following significant issues were identified during performance of our certification work.

BEN01 Housing and Council Tax Benefit

2.12 The Council has been challenged by sustained weaknesses in the accuracy of its Housing and Council Tax benefit claims processing. A complex socio-economic profile and a highly transient benefits clientele means that Haringey has benefit challenges akin to inner London boroughs such as Hackney and Southwark. Our work in 2009/10 and earlier years suggest that although management has recognised weaknesses and made changes, particularly in training and checks of work, the outcome of our audit does not reflect well on the Council's performance relative to other councils. Key points to note are:

- we issued a heavily qualified audit report 3 months after the Department for Work and Pensions (DWP) deadline;
- the costs of the audit were significantly higher than budgeted;
- the level of errors in cases tested in accordance with Audit Commission procedures was very high casting some doubt as to the validity and accuracy of payments made to claimants, which may involve both under and overpayments;
- the DWP has responded to our qualification letter and requires us to do further testing on the claim. The Council is in the process of undertaking work regarding incorrect Child Benefit and Child Benefit income being inconsistent with household dependent information. We will be testing this work at the beginning of June and will report back to the DWP by 16 June 2011; and
- depending on the outcome of this testing the Council risks losing subsidy in respect of its 2009/10 claim.

2.13 Some of the specific issues with the audit of the claim were:

- Testing of the initial sample of 80 benefit cases found errors in 18 cases, 9 of which were overpayments and, consequently, required further testing. As the underpayments did not result in a loss of subsidy to the Council no further testing was required by the DWP, however it has mandated that underpayments will be subject to additional testing in 2010/11. This presents an additional risk for the Council for future claims.
- It was identified that the Council had manually amended the child benefit income attributable to claimants. As a result it was not being automatically updated for annual changes in value, which led to child benefit being incorrect. The Council has agreed to review and amend all cases identified where child benefit income is incorrect. New regulations came into force on 2nd November 2009 meaning that child benefit is now disregarded when calculating housing benefit. Therefore the problem identified will not be an issue in future subsidy claims. The Council has also submitted an enhancement request to its housing benefit software suppliers Northgate to 'lock' the override field, so that this issue could not be repeated should child benefit become part of the assessment again in the future.
- A further issue was identified whereby the number of dependents included in the household information for each claimant on Iworld, the Council's housing and council tax benefit system, did not agree to the number of child benefit income lines included in the benefit entitlement calculation. This resulted in underpayments and overpayments to the claimants' benefit. The Council has agreed to review and amend all cases identified

where the number of dependents does not agree to the number of child benefit lines. As for the previous point, new regulations came into force on 2nd November 2009 meaning that child benefit is now disregarded when calculating housing benefit. Therefore the problem identified will not be an issue in future subsidy claims.

- Other issues identified included instances where earned income had been incorrectly calculated, and tax credits, incapacity benefits and income support had not been correctly updated for changes notified to the Council by other government departments.
- 2.14 The Council had experienced difficulties with this claim in 2008/09 and had implemented new policies and procedures in order to minimise the risk of errors arising. Due to the fact that these measures were introduced during 2009/10 and the volume of errors identified from the 2009/10 certification, it is difficult at this stage to determine how effective these measures were.
- 2.15 At the request of the Director of Corporate Resources, internal audit have undertaken substantive testing of the 2010/11 housing benefit claim to provide assurance that the assessment process is improving. They followed the Audit Commission prescribed methodology, testing a sample of 20 cases from each of the following four categories: HRA rent rebates, Non HRA rent rebates, Rent Allowances and Council Tax Benefit.
- 2.16 Across the sample of 81 cases (one extra Rent Allowance case tested), internal audit found errors within the assessment of 8 cases. A further 4 cases were identified where the claimants' situation had been subject to a foreseeable change, but no review had been undertaken to process these changes in circumstance. Although not a mandatory requirement of the DWP, periodic risk-based claim reviews would highlight such cases and would give the Council opportunity to amend the claims accordingly. Internal audit should include this recommendation within their final report. We have been advised that the service will be introducing a risk based review programme from June 2011.
- 2.17 The number of errors identified in the initial 81 cases was fewer than in 2009/10, when 17 errors were identified within the initial sample of 80 cases. The main reason for this improvement is that earned income had been assessed correctly for all 81 cases tested, whereas in 2009/10 we found 8 errors of this kind within our initial sample. This implies that the enhanced procedures adopted by the Benefit and Local Taxation Quality Assurance team are leading to the desired results.
- 2.18 It is important that the Council continues to commit the necessary time to mitigate risks of lost subsidy for 2009/10 and further issues with error levels for the current and future years.
- HOU02 Housing Subsidy Base Data Return**
- 2.19 It was necessary to process a large number of adjustments for the movements between 2008/09 and 2009/10 as a result of errors noted by our testing. A recommendation has been raised for the claim to be compiled as early as possible to allow time for the Council to adopt a robust review process and minimise the number of changes required following the draft submission.
- 2.20 Our testing also found that the Council had not previously calculated the average weekly rent by using a weighted income receivable amount for dwellings which were sold after 1 April. A recommendation has been proposed for the Council to complete this process each year and ensure correct calculation of this amount.

HOU21 Disabled Facilities Grant

- 2.21 The Council had included £19,000 relating to a disabled facilities award for ex-armed forces personnel. However, our work determined that the individual the payment was allocated to was not eligible, as per the relevant criteria. As such, an amendment was made to the claim form to show the Council was due to repay the £19,000. In light of this finding a recommendation has been proposed for the Council to minimise similar issues arising in future claims.

Acknowledgements

- 2.22 We would like to take this opportunity to thank the Council's grant claim co-ordinator, John Holden, and officers for their assistance and co-operation during the course of the certification process.

Grant Thornton UK LLP

June 2011

A Details of claims and returns certified for 2009/10

Claim or return	Value (£)	Certificate	Summary
Housing and council tax benefit scheme (BEN01)	287,617,501	Amended and qualified	<p>The claim was amended due to the Council updating the claim form after the original submission date for more up to date information.</p> <p>Additionally the claim form was qualified due to the errors mentioned in Section 2 and those explained below:</p> <ul style="list-style-type: none"> • Incorrect calculation of earned income on some of the cases tested. • Cases where child maintenance payments and child benefit income have been included for the same child in the same benefit calculation - only the expense or the income should have been included, dependent upon whether or not the child was resident with the claimant. • Incorrect application of claimant end dates, which do not agree to the evidence provided by the claimant. • Child benefit income has been manually adjusted in a large number of cases and has consequently prevented these child benefit income amounts being automatically updated for subsequent changes in value, resulting in income being over or under stated in a large number of cases. • A large number of cases also had a different number of dependent lines to the number of child benefit income lines. It should be the case that these agree. This has led to the over and understatement of benefit payments. • Tax credits and incapacity benefit amounts did not agree to supporting evidence in a number of cases.

Claim or return	Value (£)	Certificate	Summary
			<ul style="list-style-type: none"> The start and end dates were inaccurate for a number of income support cases. <p>The above led to additional testing being required, which enabled us to extrapolate the extent of the errors more accurately.</p>
Pooling of housing capital receipts (CFB06)	1,442,398.86	Amended	<p>The following amendments were made to the claim prior to certification.</p> <ul style="list-style-type: none"> Amendment of a typographical error in the disposal of any other interest in housing land. Adjustment for incorrect rounding of RTB mortgages and disposal of other dwellings. Correction of the value of improvement costs which had been incorrectly calculated due to a formula error. Updating of legal costs for more up to date information which became available after the claim had been submitted.
Sure start (EYC02)	13,448,935	Amended	<p>One amendment was required to the claim form prior to certification. This was to amend the understatement of revenue expenditure due to the 'Sure Start Children's Centres' revenue block being misstated.</p>
HRA subsidy (HOU01)	17,434,305	Without qualification or amendment	<p>The claim was fairly stated and in accordance with the grant terms and conditions.</p>

Claim or return	Value (£)	Certificate	Summary
HRA subsidy base data return (HOU02)	n/a	Amended	For the return to be certified the following amendments were made: <ul style="list-style-type: none"> • Reinstatement of one property which was sold in 2009/10, which had been excluded. • Amendments to ensure three converted properties had been correctly included in the return in their revised state. • Updating of the valuation for one converted property. • Reclassification of a bungalow to medium rise flat due to error in the original reclassification which resulted in the dwelling being incorrectly classed as a bungalow. • Revision of the total rent calculation which had incorrectly excluded void property rents. • Alteration of rent loss on void dwellings which had incorrectly included hostels. • Adjustment to average weekly rent due to renewed information held by the Council. • Amendment to the weekly rent calculation due to inaccuracies in the calculation spreadsheet, including the inclusion of a disposed property, and to ensure all relevant dwellings were included.
Disabled facilities (HOU21)	749,000	Amended	The Council had claimed £19,000 relating to a disabled facilities grant for ex military personnel. The individual to which the amount related did not qualify for such a grant, as per the relevant eligibility criteria, as such the Council was required to pay back the amount. The claim form was amended for this.

Claim or return	Value (£)	Certificate	Summary
National non-domestic rates return (LA01)	54,482,040.91	Amended	The return was amended for the incorrect calculation of losses in collection. The Council had included an inaccurate amount for prior year write-offs, which subsequently fed into the calculation of losses in collection.
Teachers' pensions return (PEN05)	16,759,438.57	Amended	The teachers' pension return required amending for the following reasons: <ul style="list-style-type: none"> The Council identified an error in the value of contributory salary prior to our work commencing. This was notified to us and was found to be a result of an error with the payroll system used at one school. A refund amount included in the claim form was actually for the current year and not the prior year as required for the cell it was included in. It was therefore removed from this cell.
New deal for communities (RG03)	1,557,000	Without qualification or amendment	The claim was fairly stated and in accordance with the grant terms and conditions.
Single Programme - 4 separate claims (RG31)	1,550,130	One claim amended	An amendment was required to the ULV North London Pledge due to an error in the calculation of the balance due to the Council. Once amended, this reduced the balance due to the Council. The other three claims were fairly stated and in accordance with the grant terms and conditions.
Total	395,040,749.34		

B Action plan

	Claim or return	Recommendation	Priority	Management response & implementation details
1	Housing and council tax benefit scheme	<p>The housing and council tax benefit subsidy was qualified for a number of reasons, as disclosed in appendix A above.</p> <p>It is recommended that the issues identified from the certification work be reviewed and discussed within the Benefits and Local Taxation team. A recommendation would be for provision of training to officers as appropriate and the implementation of additional review procedures to avoid similar issues arising in the future.</p>	High	<p>Agreed.</p> <p>The Deputy Head of Benefits and Local Taxation has already briefed every member of staff in the Benefits Service.</p> <p>A significant re training programme was undertaken in 2010/2011 for all officers with high error rates. Further training and/or capability action is planned for those who continue to make errors.</p> <p>A risk based review programme of all benefit claims is programmed to commence from June 2011.</p> <p>Ian Biggadike, Deputy Head of Benefits and Local Taxation.</p> <p>Ongoing.</p>
2	Housing and council tax benefit scheme	<p>It is recommended that the Council continue to implement the quality control procedures introduced after the 2008/09 certification, and that additional consideration is awarded to the issues highlighted during the 2009/10 certification to determine if further quality control procedures are necessary.</p>	High	<p>Agreed.</p> <p>Ian Biggadike Deputy Head of Benefits and Local Taxation.</p> <p>Ongoing.</p>

	Claim or return	Recommendation	Priority	Management response & implementation details
3	Housing and council tax benefit scheme	<p>The Council should periodically review all child benefit income figures to ensure that balances are in line with actual amounts received by the claimant and to ensure automatic updates are correctly processed.</p> <p>Due to the change in benefits policy, whereby child benefit values are disregarded, this recommendation has been made low priority. However, it is important that the Council ensure all information held is accurate in case of any further changes in government policy.</p>	Low	<p>Agreed.</p> <p>All Non Income Support (IS) cases have already been reviewed and corrected where required. The data with regard to IS cases will be reviewed on an ongoing basis.</p> <p>Ian Biggadike, Deputy Head of Benefits and Local Taxation.</p> <p>Ongoing.</p>
4	Housing and council tax benefit scheme	<p>Reconciliations are recommended to be completed between the number of child benefit income amounts and the number of dependents as per the Iworld household information. It would be expected for the two to agree.</p> <p>Due to child benefits being disregarded this has been made low priority, however, as above, it is important that the Council hold accurate information for each claimant's income.</p>	Low	<p>Agreed.</p> <p>All Non IS cases have already been reviewed and corrected where required. The data with regard to IS cases will be reviewed on an ongoing basis.</p> <p>Ian Biggadike, Deputy Head of Benefits and Local Taxation.</p> <p>Ongoing</p>

	Claim or return	Recommendation	Priority	Management response & implementation details
5	HRA subsidy base data return	A large number of adjustments were required to be processed with regards to the movements between 2008/09 and 2009/10. It is recommended that the claim is compiled as early as possible to allow time for the Council to operate a robust review process and minimise the number of changes which need to be made after the draft submission, and to include reasonableness checks of the standing data.	Medium	The HRA subsidy system ceases with effect from 1st April 2012. The impact of all minor amendments was a reduction in subsidy of £1,800. Responsible Officer: Head of Finance - Projects Implementation date: Next year's Base Data Return
6	HRA subsidy base data return	Part of the CI requirements are that in calculating the average weekly rent, "where a dwelling has been disposed of since 1 April (of that year), the income receivable should be weighted according to how many days in the year it was in the HRA before being sold." This has not previously been done by the Council. This data was calculated for the 2009/10 return at our request and incorporated into the amended return. The Council should ensure that this process is completed each year, as required by the CI.	Medium	The HRA subsidy system ceases with effect from 1st April 2012. The impact of all minor amendments was a reduction in subsidy of £1,800. Responsible Officer: Head of Finance - Projects Implementation date: Next year's Base Data Return

	Claim or return	Recommendation	Priority	Management response & implementation details
7	Disabled facilities	The Council should ensure that the criteria for specific grant allocations, for instance ex-service personnel allocations, are met prior to the grant being included on the grant claim.	Low	<p>Agreed. The Council will ensure that any future ex-service personnel claims are checked thoroughly. However, this should not be an issue this year, as there are no claims of this nature for 2010/11.</p> <p>Responsible Officer: Head of Finance – ACCS</p> <p>Implementation date: Submission of DFG claim 2010/11</p>
8	National non-domestic rates return	A recommendation is proposed for the Council to ensure that all amounts written off and included in the claim are agreed exactly to the supporting write-off authorisations.	Medium	<p>The Council notes the recommendation.</p> <p>An amendment was made to the NNDR Losses in Collection figure for 2009/10 to reflect a corrected figure used for authorised write-offs. This correction had already been identified by the Council's officers and the correction made within days of the original submission, prior to Audit later in September, and was based on the knowledge that only authorised write-off should be included in the calculation.</p> <p>Responsible Officer: BLT Finance Manager</p> <p>Implementation date: Already Implemented</p>

C Certification work fees

Claim or return	Fee 2009/10 (£)	Fee 2008/09 (£)	Explanation for significant variances
Housing and council tax benefit scheme	84,588	65,218	Increase reflects the increase in amount of additional testing that had to be performed in relation to the 2009/10 claim.
Pooling of housing capital receipts	4,323	3,433	An increase in procedural testing.
Sure start	5,508	3,833	Increase reflects delays due to waiting for evidence from the Council.
HRA subsidy	4,505	2,988	Level of adjustments required to the claim.
HRA subsidy base data return	9,025	5,965	Increase in fees reflects the large number of amendments required to the claim form in 2009/10.
Disabled facilities	5,388	4,233	Higher fee due to delays in the Council providing evidence and explanations.
National non-domestic rates return	7,154	5,290	Audit Commission certification instruction contained an extra test. Scope to make certification more efficient if return is completed at the same time as the accounts.
Teachers' pensions return	6,520	7,788	The return did not take as long to complete, we were also able to place reliance on the work of internal audit which contributed to this reduction.

Claim or return	Fee 2009/10 (£)	Fee 2008/09 (£)	Explanation for significant variances
New deal for communities	2,905	4,160	We were able to benefit from the work done in 2008/09 which contributed to a more efficient certification in 2009/10.
Single Programme - 4 separate claims	7,616	5,815	The increase is caused by the fact that one of the claims was outside of the Audit Commission certification process and had to be certified under a tripartite agreement between the Council, the London Development Agency and Grant Thornton. The drafting and agreement of this document required more significant manager and partner involvement than would normally be associated with a claim of this size.
Planning, administration and reporting	4,500	0*	*2008/09 comparative figure of £4,500 was shown within the individual claim totals.
Total	142,032	108,723	

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