Kathryn Beldon
Director of Finance and Resources
Epsom and Ewell Borough Council
Town Hall
The Parade, Epsom
Surrey

KT18 5BY

29 November 2016

Dear Kathryn

Certification work for Epsom and Ewell Borough Council for year ended 31 March 2016

As you are aware, we are required to certify certain claims and returns submitted by the Council. Certification arrangements 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. The Audit Commission arrangements require us to report the outcome of certification work.

We certified one claim for the financial year 2015/16 relating to expenditure of £20.6 million on 29 November 2016 before the deadline.

We found the Council had put in place adequate arrangements to compile and complete, accurate and timely claims for audit certification. There are no amendments arising from our certification work which we wish to highlight for your attention.

However, one case was found where the annual maternity rate increase for 2015/16 had not been applied. We discussed our findings with the benefits team. Their investigation into the 16 cases who were also in receipt of maternity allowance showed that they had been correctly uprated and therefore none resulted in subsidy being under or overstated. We reviewed a sample of their findings and agreed with management that no amendment was required to the claim.

The indicative scale fee set by the Audit Commission for the Council for 2015/16 is £8,976. We are not proposing to make any changes to the indicative scale fee (see appendix).

Yours sincerely

E Jackson

For Grant Thornton UK LLP

Appendix A - Details of claims and returns certified for 2015/16

Claim or return	Value	Amended?	Amendment (£)	Qualified?	Comments
Housing benefits subsidy claim	£20,558,577	No	n/a	No	None