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Mr Simon Wiles
Director of Finance and Corporate Services
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Our ref JP/SD/APIet28

14 January 2015

Dear Simon,

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	99,490,997
CFB06 - Pooling of Housing Capital Receipts	1,870,897
TRA11 – Transport Claim (White Rose Way)	3,487,403
Total	104,849,297

Matters arising

The CFB06 (Pooling of Housing Capital Receipts) return was certified with no amendment and no qualification was required.

The TRA11 claim for the White Rose Way was certified following qualification of two very minor technical issues. The first was due to the 2013/14 claim not agreeing to the 2012/13 claim as the latter had omitted expenditure incurred in 2011/12. The 2011/12 figures were correctly included in 2013/14's claim, but the reason for the difference needed to be reported. The figures on the 2013/14 claim were correct.

The second issue related to a problem with the formulas used in the in-year progress reporting documents sent to the government department. This led to the final claim not agreeing to the interim claim forms, although the data on the claim was correct.

Neither issue had an impact on the final amount claimed. We have no recommendations to make to the Authority relating to either return.



We were able to certify the Housing Benefit Subsidy claim following an amendment which reduced the subsidy claimed by £18,506.

In addition to the amendment we issued a qualification letter referring to two cross cutting issues and two qualifications on individual cells. The Authority has already amended its system to deal with one of the errors. Neither of the two cell qualifications would have any impact on the subsidy claimed.

The other qualification is due to a payment run being incorrectly claimed in 2013/14 when the subsidy rules state it should be claimed in 2014/15. The Authority is in communication with DWP on this issue.

We recommend that for the 2014/15 year end, flags are set on the system so that only payment runs made by 31st March 2015 are included in the 2014/15 subsidy, which is in line with the subsidy order.

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

The Audit Commission set a revised indicative fee for our certification work in 2013/14 of £25,179. This had a 12% reduction from the original Housing Benefit indicative fee because there was no Council Tax section to be audited as part of this claim from 2013/14, but the total figure excluded the TRA11 Transport Claim.

Our actual fee was in line with the indicative fee, and this compares to the 2012/13 fee for these claims of £44,717.

The details are set out in the table below.

Claim	2013/14 Original Indicative fee (£)	2013/14 Final fee (£)	2012/13 Final fee (£)
BEN01 – Housing Benefit subsidy claim	26,670	23,470	37,931
CFB06 – Pooling of Housing Capital Receipts	1,709	1,709	3,615
TRA11 – Transport Claim – see (1) below	0	2,250	3,171
Total	28,379	27,429	44,717

(1) Subject to agreement with the Audit Commission.

Yours sincerely

John Prentice
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 Prentice, who is the engagement leader to the Authority (telephone 0113 231 3396, e-mail John.Prentice@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.

