

# Additional work completed for the 2013/14 Housing Benefit Certification for Shropshire Council

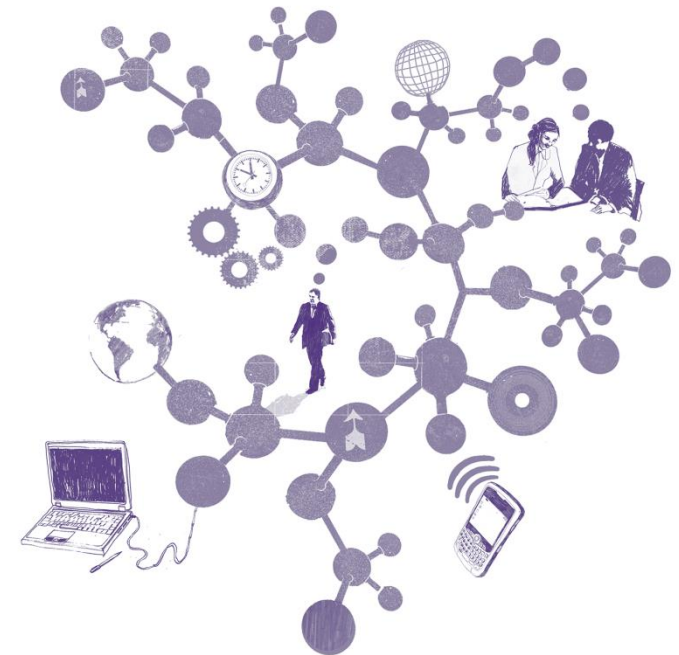
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**Year ended 31 March 2014**

January 2015

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# Summary of findings

## Introduction

Our Qualification letter dated 28 November 2014 reported an issue relating to the use of incorrect bedroom data in the assessment of entitlement. Our letter further set out that the potential extrapolated impact of this was £57,572. If the DWP had applied the extrapolated errors reported there was potential for significant loss of subsidy.

The Council corresponded with the DWP in November 2014 setting out that further work was planned on the entire population potentially impacted by Social Sector Size criteria rules. This work took place in December 2014.

The DWP agreed that the additional testing (covering 100% of the sub-population) should be completed to enable Grant Thornton to conclude whether the sub-population was 'fairly stated'. This would supersede the initial extrapolated error reported to DWP on 28 November 2014.

## Key messages

Our review of the work undertaken by the Council did not identify any matters upon which we were required to provide comment to DWP. If the DWP accept the updated results the potential impact of this work will be to bring the Council back below the Local Authority error threshold and substantially reduce the level of any potential claw back.

## Additional fees

The additional fee for this work has been agreed with the Head of Finance, Governance and Assurance at £1,800 (excluding VAT). We are awaiting confirmation of this fee with the Audit Commission/Public Sector Assurance Appointments Ltd prior to invoicing the Council.

## Acknowledgements

We would like to take this opportunity to thank the Council officers for their assistance and co-operation during the course of the additional testing process.

**Grant Thornton UK LLP**  
**January 2015**



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