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Dear Sarah

Certification work for Dartford Borough Council for the year ended 31 March 2018

We are required to certify the Housing Benefit subsidy claim submitted by Dartford Borough Council ('the Council'). This certification typically takes place six to nine months after the claim period and represents a final but important part of the process to confirm the Council's entitlement to funding.

The Local Audit and Accountability Act 2014 gave the Secretary of State power to transfer Audit Commission responsibilities to other bodies. Public Sector Audit Appointments Ltd (PSAA) took on the transitional responsibilities for HB COUNT issued by the Audit Commission in February 2015.

We have certified the Housing Benefit subsidy claim for the financial year 2017/18 relating to subsidy claimed of £26.6 million. Further details are set out in Appendix A.

We identified several issues from our certification work which we wish to highlight for your attention. There were two errors from the extended testing that we carried out on this year's subsidy return, which recurred from 2016/17. The extrapolated financial impact on the claim, which we have reported to the DWP, was relatively insignificant compared to the total subsidy receivable.

As a result of the errors identified, the claim was qualified, and we reported our findings to the DWP. The DWP may require the Council to undertake further work or to provide assurances on the errors we have identified.

The indicative fee for 2017/18 for the Council was based on the actual 2015/16 certification fees, reflecting the amount of work required by the auditor to certify the Housing Benefit subsidy claim that year. The indicative scale fee set by PSAA for the Council for 2017/18 was £19,038. This is set out in more detail in Appendix B.

Yours sincerely

Grant Thornton UK LLP

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Appendix A - Details of claims and returns certified for 2017/18

Claim or return	Value	Amended?	Amendment value	Qualified?	Comments
Housing benefits subsidy claim	£26,560,969	No	N/A	Yes	See below

Findings from 2017/18 certification of housing benefits subsidy claim

Claimant income

We identified errors where assessors had incorrectly calculated claimants' earned income from evidence provided in respect of claims in receipt of non-HRA rent rebates. We found 3 errors leading to overpayments of benefits out of 46 cases tested, leading to an extrapolated overpayment of £234.

We also identified errors where assessors had incorrectly calculated claimants' income from self-employment in respect of claims in receipt of rent allowances. We found 1 error leading to an overpayment of benefits out of 46 cases tested, leading to an extrapolated overpayment of £61.

Recommended actions for officers

We recommend that the Council, as part of its internal quality assurance process, should increase its focus or level of testing in respect of the areas where we identified errors from our testing.

Appendix B: Fees for 201718 certification work

Claim or return	2015/16 fee (£)	2017/18 indicative fee (£)	2017/18 actual fee (£)	Variance (£)	Explanation for variances
Housing benefits subsidy claim (BEN01)	£22,125	£19,038	£19,038	£nil	N/A
Total	£22,125	£19,038	£19,038	£nil	