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Mr J Britton  
Chief Executive  
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Our ref mb/ac/smbc

05 January 2018

Dear Jan,

### **Certification of claims and returns - annual report 2016/17**

Public Sector Audit Appointments Limited (PSAA) 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 2016/17.

In 2016/17 we carried out certification work on only one claim under the Public Sector Audit Appointment arrangements, the Housing Benefit Subsidy claim. The certified value of the claim was £130.9 million, and we completed our work and certified the claim on 22 November 2017.

### **Matters arising**

Our certification work on Housing Subsidy Benefit claim did not identify any issues or errors and we certified the claim unqualified without amendment.

Consequently we have made no recommendations to the Council 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**

Public Sector Audit Appointments Limited set an indicative fee for our certification work in 2016/17 of £14,340. Our actual fee was the same as the indicative fee, and this compares to the 2015/16 fee set for this claim of £16,129.

### **Quality of service**

We are committed to providing you with a high quality service. If you have any concerns or are dissatisfied with any part of KPMG's work, in the first instance you should contact me and I will try to resolve your complaint. If you are dissatisfied with your response please contact the national lead partner for all of KPMG's work under our contract with Public Sector Audit Appointments

Limited, Andrew Sayers, by email to [andrew.sayers@kpmg.co.uk](mailto:andrew.sayers@kpmg.co.uk). After this, if you are still dissatisfied with how your complaint has been handled you can access PSAA's complaints procedure by emailing [generalenquiries@psaa.co.uk](mailto:generalenquiries@psaa.co.uk), by telephoning 020 7072 7445 or by writing to:

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Yours sincerely,



Andrew Cardoza  
**Director, KPMG LLP**