



Grant Thornton

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Dear David

Certification work for year ended 31 March 2015

We are required to certify certain claims and returns submitted by Plymouth City 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.

Arrangements for certification were prescribed by the Audit Commission, which agreed the scope of the work with each relevant government department or agency, and issued auditors with a Certification Instruction (CI) for each specific claim or return.

We were only required to certify one claim / return for the financial year 2014/15 relating to the Housing Benefits Subsidy return to the Department for Work and Pensions (DWP).

There are no issues arising from our certification work which we wish to highlight for your attention. Based on the work undertaken, we are satisfied that the Council has appropriate arrangements to compile complete, accurate and timely claims/returns for audit certification.

The indicative fee for 2014/15 for the Council set by the Audit Commission is £17,720 and there is no requirement for us to seek a variation to this.

Yours sincerely

John Golding

For Grant Thornton UK LLP