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Audit and Governance Committee  
Craven District Council  
1 Belle Vue Square  
Broughton Road  
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14 March 2014

Dear Members

### **Certification work plan for the 2013/14 financial year**

As your appointed auditor, Mazars LLP acts as an agent of the Audit Commission in carrying out certification work on a variety of claims and returns.

The Audit Commission makes certification arrangements with grant-paying bodies, including confirming which claims and returns require certification and issuing certification instructions. These instructions are tailored to each scheme and set out the specific procedures to be applied in examining the claim or return. The Audit Commission agrees the deadline for submission of each claim by authorities and the deadline for certification by auditors.

In addition to certification work carried out as agents of the Audit Commission, we may also be engaged directly by the Council to carry out certification work. Where this is the case we will agree separate engagement terms for each claim or return.

### **Audit Commission certification arrangements**

The Audit Commission's certification arrangements are designed to be proportionate to the claim or return being certified. As such the level of work we are required to complete for a claim or return is dependent on the value of that claim and the quality of the control environment relevant to the compilation of the claim within the Council.

The only exception to these arrangements is in respect of certification of the Housing Benefit return. In this instance the Audit Commission specified the work to be carried out regardless of the value of the return or the control environment.

We certify each claim and return by issuing a certificate which states whether the claim or return has been issued:

- without qualification;
- without qualification following an agreed amendment made by the Council; or
- with a qualification letter.

Where a claim is qualified because the Council has not complied with the strict requirements set out in the certification instruction, there is a risk that grant-paying bodies will retain funding claimed by the Council or claw back funding which has already been provided or has not been returned.

### **The Council's responsibilities**

The Council's responsibilities in respect of claims and returns within the Audit Commission regime are set out within the Statement of responsibilities of grant-paying bodies, authorities, the Audit Commission and appointed auditors in relation to claims and returns. A copy of this is available from the Audit Commission website or by request from any member of your engagement team.

### **Planned certification work for 2013/14 and associated fees**

The table below sets out the claims and returns that we expect to certify under the Audit Commission's regime for 2013/14. We do not, at this stage, anticipate being asked to certify any claims or returns which are not within the Audit Commission's regime.

<b>Claim or return</b>	<b>Authority submission deadline</b>	<b>Certification deadline</b>	<b>Scale fee as set by the Audit Commission</b>
BEN01 - Housing Benefits Subsidy	30 April 2014	30 November 2014	£10,700

If you have any questions in relation to our certification work for 2013/14 or any other aspect of our work as your appointed auditor, please do not hesitate to contact me or your engagement manager, Jon Leece.

Yours faithfully

**Cameron Waddell**

Director and Engagement Lead  
Mazars LLP